



STEVE WESTLY
California State Controller

July 13, 2004

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**



I am pleased to submit the *Counties Annual Report* for the fiscal year ended June 30, 2002. This 92nd edition is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

Most of the information and data presented herein have been extracted from reports filed by county auditors as required by law. Such reports are not subject to audit by the State Controller. Wherever pertinent, the auditors' reports have been supplemented with supporting information from other designated sources, including reports filed by other agencies and compiled by the California State Controller's Office, Division of Accounting and Reporting.

The revenue account titles and the classification of expenditures by functions and activities used in this report are in accordance with *Accounting Standards and Procedures for Counties of California*, as prescribed in Government Code Section 30200.

As a result of its combined functions, the City and County of San Francisco is included with the county totals in this report for assessed valuation, area, population, and property tax purposes only. San Francisco's general revenues and expenditures are separately reported in Appendix A. All of the transactions of the City and County of San Francisco are contained in the *Cities Annual Report*.

I wish to join the staff of the Division of Accounting and Reporting in thanking the county officials whose cooperation and hard work made this report possible.

Sincerely,

A handwritten signature in black ink that reads "Steve Westly". The signature is written in a cursive, flowing style.

STEVE WESTLY
California State Controller

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Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$44.1 billion for fiscal year 2001-02, a 10.24% increase from the prior year. This total includes county revenues, other financing sources, and enterprise/activity revenues.

The five largest revenue sources by dollar amount and percentage of total county revenues were: state government, \$15.4 billion (35.03%); federal government, \$8.7 billion (19.62%); enterprise revenues, \$5.4 billion (12.25%); property taxes, \$4.6 billion (10.41%); and charges for current services, \$4.3 billion (9.64%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$42.3 billion, a 10.61% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public assistance, \$12.3 billion (29.10%); public protection, \$10.8 billion (25.52%); health and sanitation, \$6.7 billion (15.81%); and enterprise expenses, \$5.5 billion (13.02%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2002, the State's population, (excluding the City and County of San Francisco) was estimated at 34.2 million people. The three most populous counties — Los Angeles, San Diego, and Orange — represented approximately 45.80% of the population, and they received 42.98% of the statewide total county revenues. Their respective percentages of population and statewide total county revenues were: Los Angeles County, 28.69% and 29.27%; San Diego County, 8.52% and 7.72%; and Orange County, 8.58% and 5.99%. These percentages are based on statewide total county revenues and other financing sources.

The three most populous counties accounted for 43.0% of the statewide total county expenditures, as follows: Los Angeles County, 29.61%; San Diego County, 7.07%; and Orange County, 6.31%. These percentages are based on statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling \$21.1 billion, a 0.06% decrease from the prior year. This includes general obligation bonds, pension obligation bonds, revenue bonds, certificates of participation, improvement district bonds, special assessments act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

The City and County of San Francisco, by reason of its combined functions as both a city and a county, is only included in the county totals in this publication for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6 or the introduction figures of this publication. See Appendix A of this publication for San Francisco's revenues and expenditures. The financial transactions of San Francisco are included in the *Cities Annual Report*, also published by the California State Controller's Office.

County Revenues, Other Financing Sources, and Enterprise Revenues

Total revenues for the 2001-02 fiscal year were \$44.1 billion, an increase of \$4.1 billion (10.24%) from the prior year. County revenues (including other financing sources) of \$38.7 billion accounted for 87.75% of the total, with the remaining \$5.4 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 1 and 2 for a 10-year comparison.

Figure 1

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Comparison

(Excluding Transfers In)

(Amounts in thousands)

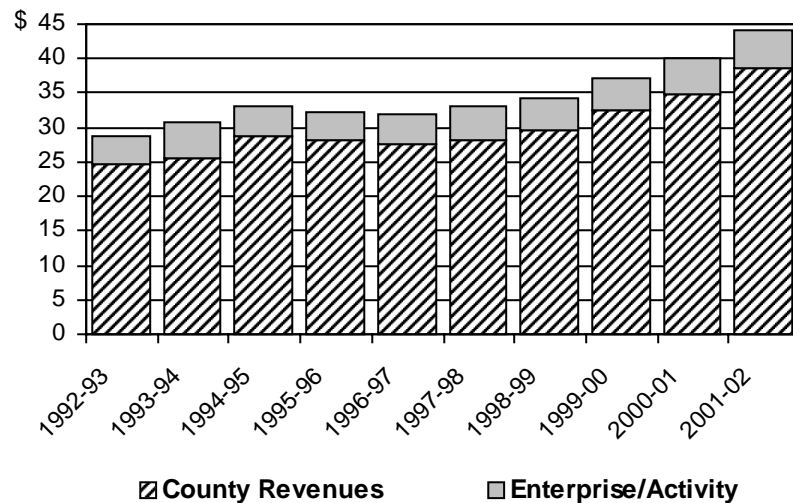
Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1992-93	\$ 24,653,911	\$ 4,125,891	\$ 28,779,802	(1.06) %	\$ 937.94
1993-94	25,592,979	5,300,725	30,893,704	7.35	989.75
1994-95	28,648,858	4,586,177	33,235,035	7.58	1,052.09
1995-96	28,139,345	4,231,944	32,371,289	(2.60)	1,020.41
1996-97	27,642,479	4,205,327	31,847,806	(1.62)	996.74
1997-98	28,057,353	4,965,774	33,023,127	3.69	1,016.67
1998-99	29,530,818	4,672,521	34,203,339	3.57	1,036.40
1999-00	32,449,237	4,834,064	37,283,301	9.00	1,111.25
2000-01	34,793,479	5,205,339	39,998,818	7.28	1,175.59
2001-02	38,694,307	5,400,379	44,094,686	10.24	1,287.68

Figure 2

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Trend by Fiscal Year

(Excluding Transfers In)

(Amounts in billions)



County Revenues by Source and Other Financing Sources

In the 2001-02 fiscal year, county revenues (including other financing sources) of \$38.7 billion represented an increase of \$3.9 billion (11.21%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 14.91% of the total county revenues. The principal source of revenue was the state government, at 39.92%. The federal government was also a major contributor, at 22.36%.

Figure 3 presents further detail on county revenues by source and other financing sources. Figure 4 illustrates the major revenues by source. Figure 5 presents a 10-year comparison of county revenues by source and other financing sources. See Appendix C for definitions of various types of county revenue.

Figure 3

County Revenues by Source and Other Financing Sources

(Excluding Transfers In)
(Amounts in thousands)

Revenues	2000-01	Percent of Total	2001-02	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	\$ 4,252,508	12.22 %	\$ 4,587,927	11.86 %	7.89 %
Sales and Use	492,227	1.42	477,912	1.23	(2.91)
Other	759,254	2.18	704,565	1.82	(7.20)
Total Taxes	5,503,989	15.82	5,770,404	14.91	4.84
Special Benefit Assessments.....	16,058	0.05	19,713	0.05	22.76
Licenses, Permits, and Franchises	367,248	1.06	402,275	1.04	9.54
Fines, Forfeitures, and Penalties	755,342	2.17	827,881	2.14	9.60
Use of Money and Property	835,323	2.40	706,478	1.83	(15.42)
Intergovernmental Revenues					
State Agencies.....	14,155,076	40.68	15,447,536	39.92	9.13
Federal Agencies.....	7,827,475	22.50	8,652,658	22.36	10.54
Other Agencies	349,413	1.00	482,798	1.25	38.17
Total Intergovernmental Revenues.....	22,331,964	64.18	24,582,992	63.53	10.08
Charges for Current Services	3,772,719	10.84	4,250,418	10.99	12.66
Miscellaneous Revenue	1,007,012	2.89	1,707,887 ¹	4.41	69.60
Other Financing Sources	203,824	0.59	426,259 ²	1.10	109.13
Total.....	\$ 34,793,479	100.00 %	\$ 38,694,307	100.00 %	11.21

¹ The increase in Miscellaneous Revenues is mainly due to the counties of Kern, Placer, Sonoma, San Diego, and Stanislaus reporting Tobacco Settlement Securitization Proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.

² The increase in Other Financing Sources is mainly due to the counties of Alameda, Nevada, San Diego, Santa Barbara, Santa Clara, and Solano reporting increases in proceeds from the sale of bonds and other long-term debt.

Figure 4

County Revenues by Source and Other Financing Sources
(Excluding Transfers In)

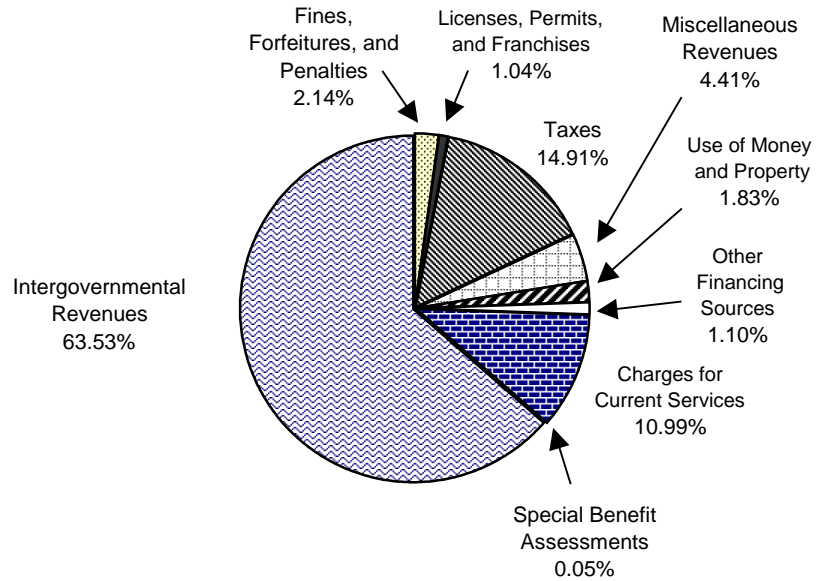
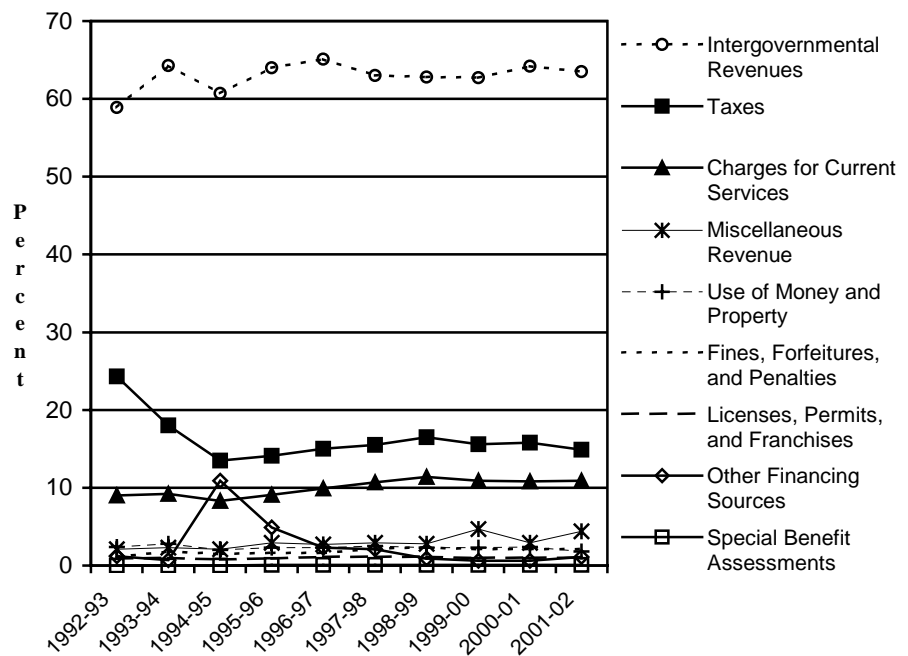


Figure 5

County Revenues and Other Financing Sources as a Percentage of Total
Ten-Year Trend by Fiscal Year
(Excluding Transfers In)



Local Taxes – Property

The major portion of local taxes for county general purposes comes from property taxes. In the 2001-02 fiscal year, property taxes generated \$4.6 billion, an increase of \$335.4 million (7.89%) from the prior year.

Under Proposition 13 limitations, counties have the authority to levy an ad valorem property tax rate of just 1%. In addition to the property tax rate of 1%, the county may levy an ad valorem voter-approved debt tax, if approved prior to July 1, 1978, or after July 1, 1986. The 1% countywide tax rate is levied on the full assessed value of property; revenues it generates are allocated to cities, community redevelopment agencies, school districts, special districts, and county operations.

During the 2001-02 fiscal year, property taxes generated \$4.5 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$80.9 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$136.3 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$10.4 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$3.8 and \$25.2 million, respectively. See Figure 6 for a 10-year comparison.

Figure 6

Local Taxes – Property Ten-Year Comparison (Amounts in thousands)

Year	Property Tax ¹	Special District Augmentation Fund ²	Total	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues ³
1992-93	\$ 5,233,267	\$ 138,759	\$ 5,372,026	(6.00) %	21.79 %
1993-94	3,942,608	—	3,942,608	(26.61)	15.41
1994-95	3,214,837	—	3,214,837	(18.46)	11.22
1995-96	3,264,909	—	3,264,909	1.56	11.60
1996-97	3,356,961	—	3,356,961	2.82	12.14
1997-98	3,480,033	—	3,480,033	3.67	12.40
1998-99	3,666,926	—	3,666,926	5.37	12.42
1999-00	3,902,326	—	3,902,326	6.42	12.03
2000-01	4,252,508	—	4,252,508	8.97	12.22
2001-02	4,587,927	—	4,587,927	7.89	11.86

¹ Legislation enacted in 1992 began shifting property tax revenues from local government to school districts, thus reducing property tax revenues to counties.

² Legislation enacted in 1993 eliminated the special district augmentation fund and increased the amount of property tax revenues being shifted from local government to school districts, thus further reducing property tax revenues to counties.

³ Total County Revenues includes other financing sources and excludes transfers in and enterprise/activity revenues.

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of \$537.9 million in the 2001-02 fiscal year, a decrease of \$3.4 million (0.63%) from the prior year. The revenue was derived from taxable sales in unincorporated areas, from local transportation taxes, and a quarter cent of the statewide sales tax from the Local Transportation Fund (LTF) for transit purposes and, in many instances, from a percentage of sales tax revenue generated within a city when an agreement existed to share sales tax revenue between a city and its respective county (see Appendix B). See Figure 7 for a 10-year comparison.

Figure 7

Local Taxes – Sales and Use Ten-Year Comparison (Amounts in thousands)

Year	Sales and Use Taxes	Transit	Total	Percentage Increase (Decrease) From Prior Year
1992-93	\$ 355,239	\$ 32,882	\$ 388,121	(7.80) %
1993-94	310,719	35,088	345,807	(10.90)
1994-95	312,807	36,095	348,902	0.90
1995-96	340,479	34,474 ²	374,953	7.47
1996-97	395,682 ¹	34,025	429,707	14.60
1997-98	391,900	35,807	427,707	(0.47)
1998-99	410,259	40,329	450,588	5.35
1999-00	454,561	44,445	499,006	10.75
2000-01	492,227	49,075	541,302	8.48
2001-02	477,912	60,005 ³	537,917	(0.63)

¹ The increase in County Sales and Use Taxes was mainly due to a reclassification of \$38.0 million from the Orange County Transportation Authority to the County of Orange.

² This decrease in Transit revenues was mainly due to a decline of \$1.8 million in Local Transportation Fund, Sales and Use Tax revenues for Capital Provisions.

³ This increase in Transit revenues was mainly due to the counties of Los Angeles and San Diego reporting \$3.2 million, and \$12.3 million respectively, in Local Transportation Fund, Sales and Use Tax revenue for operating purposes.

Local Taxes – Other

In addition to property tax and sales and use tax monies, the counties received revenues totaling \$585.3 million from a variety of other taxes in the 2001-02 fiscal year, a decrease of \$50.3 million (7.91%) from the prior year. The property transfer tax on the sale of real estate accounted for 33.79% of this total. Figure 8 presents a three-year comparison. Refer to Appendix C for definitions of other local tax revenues.

Figure 8

Local Taxes – Other

(Amounts in thousands)

Local Taxes	1999-00	2000-01	Percentage	2001-02	Percentage
			Increase (Decrease) From Prior Year		Increase (Decrease) From Prior Year
Property Transfer	\$ 174,764	\$ 182,201	4.26 %	\$ 197,739	8.53 %
Transient Lodging	92,162	103,433	12.23	97,788	(5.46)
Timber Yield	7,418	8,740	17.82	4,940 ²	(43.48)
Aircraft	12,802	15,644	22.20	19,110	22.16
Utility Users	74,186	80,642	8.70	80,446	(0.24)
Other	217,312 ¹	244,866 ¹	12.68	185,229 ¹	(24.35)
Total	\$ 578,644	\$ 635,526	9.83	\$ 585,252	(7.91)

¹ The variance in Other Taxes is mainly due to the voters of Santa Clara County approving a ½¢ local sales tax increase, referred to as Measure B, in April 1997. The county recognized all current-year and prior-year tax revenues in the 1998-99 fiscal year due to a pending lawsuit settled in 1998-99. The County of Santa Clara recognized Measure B revenue in the amount of \$307 million in the 1998-99 fiscal year, \$161.6 million in the 1999-00 fiscal year, \$191.0 million in the 2000-01 fiscal year, and \$140.0 million in the 2001-02 fiscal year.

² The decrease in Timber Yield is mainly due to the counties of Del Norte, Humboldt, Mendocino, Plumas, Shasta, Sierra, Siskiyou, Sonoma, and Tehama receiving less Timber Yield revenues.

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2001-02 fiscal year totaled \$24.6 billion (63.53%) of county revenues. This was an increase of \$2.3 billion (10.08%) from the prior year. Subventions and allocations from the State accounted for \$15.5 billion (39.92%) of county revenues. Federal funds and funds from other agencies amounted to \$9.1 billion (23.61%) of county revenues.

For the most part, use of such funds was restricted to specific assistance programs, the majority of which required county participation. For example, \$5.1 billion in state funds and \$6.6 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$70.9 million in homeowners' property tax relief, \$2.2 billion in motor vehicle in-lieu tax revenues, also known as, state motor vehicle license fee revenues, and \$1.2 billion in realignment revenues due to legislation, also received from state motor vehicle license fees. See Figures 9 and 10 for a 10-year comparison. See Table 6 for additional detail on intergovernmental revenue.

Figure 9

**Intergovernmental Agencies Revenue
Ten-Year Trend by Fiscal Year**
(Amounts in billions)

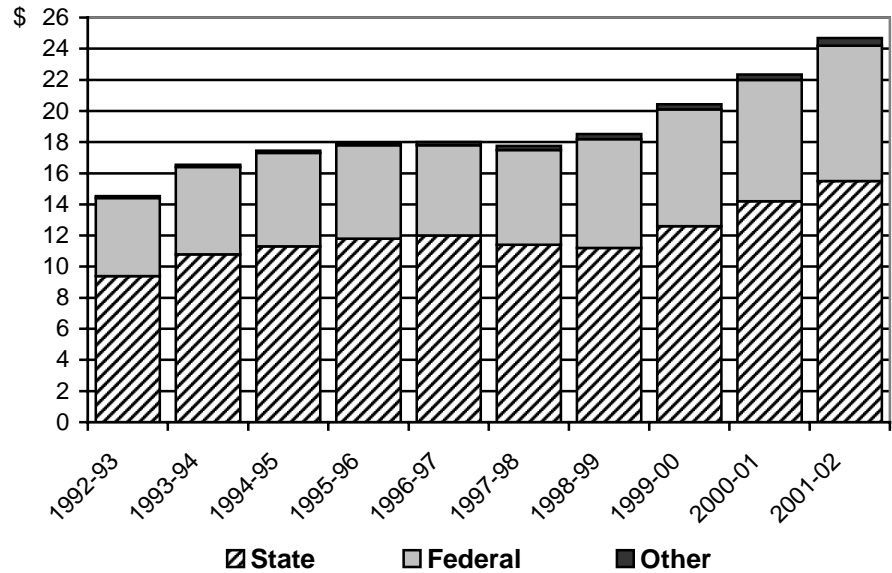


Figure 10

**Intergovernmental Agencies Revenue
Ten-Year Comparison**
(Amounts in thousands)

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
1992-93.....	\$ 9,417,452	\$ 4,963,950	\$ 139,463	\$ 14,520,865	2.69 %
1993-94.....	10,762,672	5,552,710	135,990	16,451,372	13.29
1994-95.....	11,271,439	5,977,113	150,120	17,398,672	5.76
1995-96.....	11,828,105	6,034,459	165,606	18,028,170	3.62
1996-97.....	11,965,748	5,816,691	210,386	17,992,825	(0.20)
1997-98.....	11,359,682	6,061,997	259,067	17,680,746	(1.73)
1998-99.....	11,234,338	6,988,408	320,925	18,543,671	4.88
1999-00.....	12,579,549	7,450,264	320,006	20,349,819	9.74
2000-01.....	14,155,076	7,827,475	349,413	22,331,964	9.74
2001-02.....	15,447,536	8,652,658	482,798	24,582,992	10.08

County Enterprise/Activity Revenues

During the 2001-02 fiscal year, county enterprises/activities generated revenues totaling \$5.4 billion. This was an increase of \$195.0 million (3.75%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise/activity revenues. See Figures 11 and 12 for a three-year comparison. Refer to Appendix C for the definition of enterprise/activity.

Figure 11

County Enterprise/Activity Revenues (Amounts in thousands)

Type of Enterprise/Activity	1999-00	2000-01	Percentage Increase (Decrease) From Prior Year	2001-02	Percentage Increase (Decrease) From Prior Year
Airports.....	\$ 223,828	\$ 229,318	2.45 %	\$ 257,091	12.11 %
Hospitals	4,029,032	4,356,313	8.12	4,515,131	3.65
Refuse.....	426,765	451,357	5.76	447,663	(0.82)
Transportation.....	71,182	76,499	7.47	87,608	14.52
Other	83,257	91,852	10.32	92,886	1.13
Total.....	\$ 4,834,064	\$ 5,205,339	7.68	\$ 5,400,379	3.75

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	1999-00 Number of Enterprises/Activities ¹	2000-01 Number of Enterprises/Activities ²	Percentage Increase (Decrease) From Prior Year	2001-02 Number of Enterprises/Activities ⁴	Percentage Increase (Decrease) From Prior Year
Airports.....	43	46	6.98 %	46	— %
Hospitals	19	19	—	19	—
Refuse.....	30	31	3.33	32	3.23
Transportation.....	33	33	—	33	—
Other	19	27 ³	42.11	25	(7.41)
Total.....	144	156	8.33	155	(0.64)

¹ As of the 1999-00 fiscal year, the County of Tuolumne began reporting a hospital enterprise and a transportation enterprise; the counties of Modoc and San Benito ceased reporting transportation enterprises; and the County of Inyo began reporting the following other enterprises: water and mosquito abatement.

² As of the 2000-01 fiscal year, the Counties of Calaveras and Mono began reporting airport activities; the County of Merced began reporting an airport enterprise; the County of Calaveras began reporting a refuse activity; the County of Napa ceased reporting a transportation enterprise; the County of San Benito began reporting a transportation enterprise; the County of Tulare ceased reporting one other enterprise: lighting; the County of Madera began reporting one other enterprise: park; and the County of Solano began reporting one other enterprise: youth facility.

³ As of the 2000-01 fiscal year, the County of Placer reported separately the following other enterprises: community clinic, café, flood control, managed care, and development; the County of Stanislaus reported separately the following other enterprises: criminal justice center, emergency dispatch, behavioral health, and managed care.

⁴ As of the 2001-02 fiscal year, the County of Contra Costa began reporting one other enterprise: sheriff training center; the County of Madera began reporting a refuse enterprise; the County of Placer ceased reporting one other enterprise: flood control; the County of Stanislaus began reporting one other enterprise: jail commissary and ceased reporting the following other enterprises: managed care, criminal justice center, and emergency dispatch.

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2001-02 fiscal year were \$42.3 billion, an increase of \$4.0 billion (10.61%) from the prior year. County expenditures (including other financing uses) of \$36.8 billion comprised 86.98% of the total. The remaining \$5.5 billion balance consisted of expenses from county enterprises/activities such as airports, hospitals, refuse, transportation, and others. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 13 and 14 for a 10-year comparison.

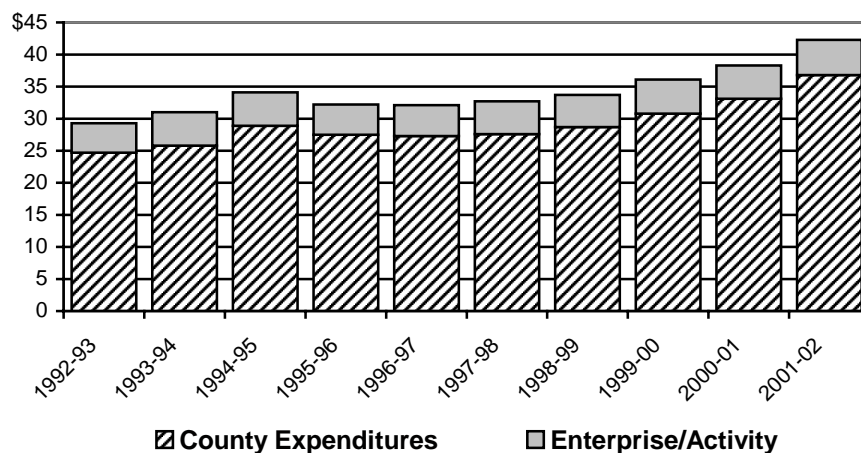
Figure 13

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses
Ten-Year Comparison
(Excluding Transfers Out)
(Amounts in thousands)

Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease)	Per Capita
				From Prior Year	
1992-93	\$ 24,659,032	\$ 4,570,192	\$ 29,229,224	2.21 %	\$ 952.58
1993-94	25,784,547	5,233,740	31,018,287	6.12	993.74
1994-95	28,926,353	5,173,994	34,100,347	9.94	1,079.49
1995-96	27,515,990	4,670,426	32,186,416	(5.61)	1,014.58
1996-97	27,274,177	4,785,861	32,060,038	(0.39)	1,003.38
1997-98	27,623,565	5,108,825	32,732,390	2.10	1,007.72
1998-99	28,714,512	4,980,499	33,695,011	2.94	1,020.99
1999-00	30,830,653	5,277,379	36,108,032	7.16	1,076.22
2000-01	33,097,630	5,165,415	38,263,045	5.97	1,124.57
2001-02	36,811,979	5,511,565	42,323,544	10.61	1,235.96

Figure 14

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses
Ten-Year Trend by Fiscal Year
(Excluding Transfers Out)
(Amounts in billions)



County Expenditures and Other Financing Uses (Excluding Enterprises)

County expenditures (including other financing uses) amounted to \$36.8 billion for the 2001-02 fiscal year (excluding enterprises), an increase of \$3.7 billion (11.22%) from the prior year. The principal areas of expenditures were public assistance, 33.45%, and public protection, 29.35%. Figure 15 presents comparative detail on county expenditures. Figure 16 illustrates the major expenditures by county function. See Figure 17 for a 10-year comparison of county expenditures. Refer to Appendix C for definitions of county expenditures.

Figure 15

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

(Amounts in thousands)

Expenditures	2000-01	Percent of Total	2001-02	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Assistance.....	\$ 11,186,256	33.80 %	\$ 12,313,931	33.45 %	10.08 %
Public Protection.....	9,978,006	30.15	10,802,789	29.35	8.27
Health and Sanitation.....	5,904,636	17.84	6,691,915	18.18	13.33
General	3,192,726	9.64	3,555,931	9.66	11.38
Debt Service	999,712	3.02	1,323,389 ¹	3.59	32.38
Public Ways and Facilities	1,224,652	3.70	1,437,701	3.90	17.40
Education	315,310	.95	344,702	0.94	9.32
Recreation and Cultural Services	296,332	.90	341,621	0.93	15.28
Total.....	\$ 33,097,630	100.00 %	\$ 36,811,979	100.00 %	11.22

¹ The increase was mainly due to the counties of Alameda and Los Angeles reporting \$244.3 million and \$254.0 million respectively, in Debt Service expenditures.

Figure 16

County Expenditures by Function and Other Financing Uses

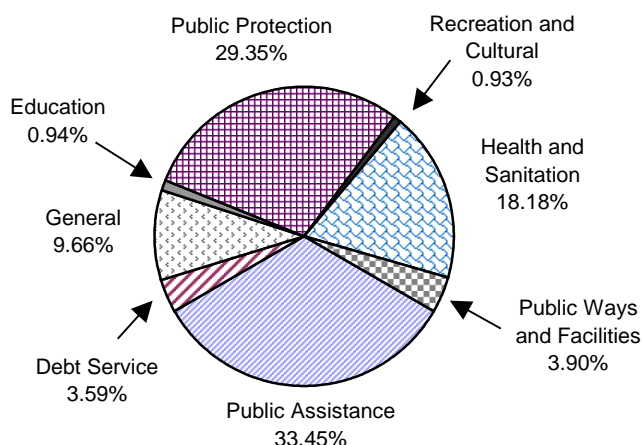
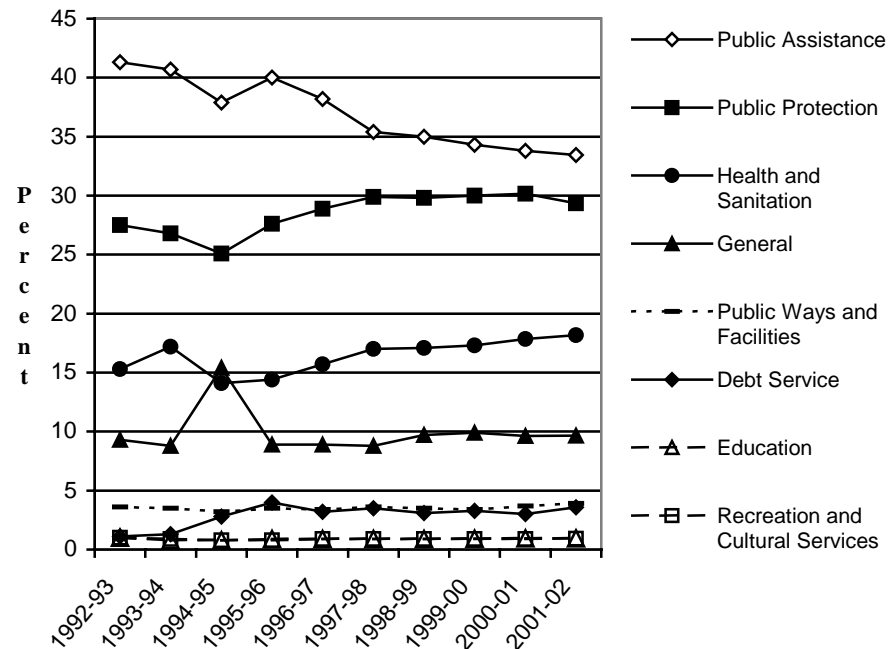


Figure 17

County Expenditures and Other Financing Uses as a Percentage of Total Ten-Year Trend by Fiscal Year



Public Assistance

County expenditures for public assistance totaled \$12.3 billion in the 2001-02 fiscal year, an increase of \$1.1 billion (10.08%) from the prior year. Figure 18 presents detail on public assistance expenditures, and Figure 19 presents a 10-year comparison.

Figure 18

Public Assistance

(Amounts in thousands)

	1999-00	2000-01	Percentage Increase (Decrease) From Prior Year	2001-02	Percentage Increase (Decrease) From Prior Year
Public Assistance					
Welfare.....	\$ 7,465,167	\$ 7,779,850	4.22 %	\$ 8,609,344	10.66 %
Social Services.....	1,973,293	2,281,266	15.61	2,432,781	6.64
General Relief	279,685	262,554	(6.13)	257,870	(1.78)
Other					
Care of Court Wards	41,783	47,910	14.66	66,826 ¹	39.48
Veterans Services	11,025	10,982	(0.39)	11,846	7.87
Other Assistance.....	808,416	803,694	(0.58)	935,264	16.37
Total Other	861,224	862,586	0.16	1,013,936	17.55
Total.....	\$ 10,579,369	\$ 11,186,256	5.74	\$ 12,313,931	10.08

¹ The increase is mainly due to the County of Los Angeles reporting approximately \$26.6 million in Care of Court Wards expenditures.

Figure 19
**Public Assistance
Ten-Year Comparison**
 (Amounts in thousands)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
1992-93	\$ 8,069,586	\$ 1,073,847	\$ 553,638	\$ 473,928	\$ 10,170,999	\$ 331.47
1993-94	8,340,682	1,266,808	449,674	432,285	10,489,449	336.05
1994-95	8,631,639	1,414,145	420,313	505,225	10,971,322	347.31
1995-96	8,533,809	1,475,750	426,999	560,114	10,996,672	346.64
1996-97	7,952,172	1,580,608	342,336	533,299	10,408,415	325.75
1997-98	7,173,414	1,694,920	338,818	575,681	9,782,833	301.18
1998-99	7,159,453	1,825,887	287,252	781,735	10,054,327	304.66
1999-00	7,465,167	1,973,293	279,685	861,224	10,579,369	315.32
2000-01	7,779,850	2,281,266	262,554	862,586	11,186,256	328.77
2001-02	8,609,344	2,432,781	257,870	1,013,936	12,313,931	359.60

Public Protection

County expenditures for public protection totaled \$10.8 billion in the 2001-02 fiscal year. This was an increase of \$824.8 million (8.27%) from the prior year. See Figure 20 for detail on public protection expenditures and Figure 21 for a 10-year comparison.

Figure 20
Public Protection
 (Amounts in thousands)

Public Protection	1999-00	2000-01	Percentage Increase From Prior Year	2001-02	Percentage Increase (Decrease) From Prior Year
Judicial	\$ 3,005,793	\$ 3,150,944	4.83 %	\$ 3,422,601	8.62 %
Police Protection	2,437,267	2,723,256	11.73	2,939,664	7.95
Detention and Correction	2,748,493	2,949,747	7.32	3,205,930	8.68
Other					
Fire Protection	209,706	229,700	9.53	247,756	7.86
Flood Control and Soil and Water Conservation	14,454	17,073	18.12	17,794	4.22
Protective Inspection	210,510	235,618	11.93	260,922	10.74
Other Protection	611,030	671,668	9.92	708,122	5.43
Total Other	1,045,700	1,154,059	10.36	1,234,594	6.98
Total	\$ 9,237,253	\$ 9,978,006	8.02	\$ 10,802,789	8.27

Figure 21

**Public Protection
Ten-Year Comparison**
(Amounts in thousands)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
1992-93	\$ 2,430,151	\$ 1,626,962	\$ 1,875,470	\$ 856,168	\$ 6,788,751	\$ 221.25
1993-94	2,504,670	1,604,433	1,938,605	871,064	6,918,772	221.66
1994-95	2,665,201	1,679,852	2,047,065	857,903	7,250,021	229.51
1995-96	2,937,906	1,726,345	2,109,881	809,003	7,583,135	239.04
1996-97	3,030,090	1,773,234	2,192,902	872,268	7,868,494	246.26
1997-98	3,094,538	1,992,196	2,316,366	867,504	8,270,604	254.62
1998-99	2,893,348	2,199,148	2,508,762	952,162	8,553,420	259.18
1999-00	3,005,793	2,437,267	2,748,493	1,045,700	9,237,253	275.32
2000-01	3,150,944	2,723,256	2,949,747	1,154,059	9,978,006	293.26
2001-02	3,422,601	2,939,664	3,205,930	1,234,594	10,802,789	315.47

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$5.5 billion in the 2001-02 fiscal year. This was an increase of \$346.2 million (6.70%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise expenses. See Figure 22 for a three-year comparison. See Figure 12 for the number of enterprises/activities by type. Refer to Appendix C for the definition of enterprise/activity.

Figure 22

County Enterprise/Activity Expenses
(Amounts in thousands)

Type of Enterprise/Activity	1999-00	2000-01	Percentage Increase (Decrease) From Prior Year	2001-02	Percentage Increase (Decrease) From Prior Year
Airports	\$ 182,536	\$ 178,115	(2.42) %	\$ 214,690	20.53 %
Hospitals	4,563,094	4,463,764	(2.18)	4,724,537	5.84
Refuse	382,241	360,053	(5.80)	386,084	7.23
Transportation	66,941	67,876	1.40	79,796	17.56
Other	82,567	95,607	15.79	106,458	11.35
Total	\$ 5,277,379	\$ 5,165,415	(2.12)	\$ 5,511,565	6.70

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2002, were \$21.1 billion, a decrease of 13.3 million (0.06)% from the prior year. Of the total, lease-purchase obligations of \$12.5 billion accounted for 59.40%, bonded indebtedness of \$5.5 billion accounted for 26.14%, other long-term debt of \$2.7 billion accounted for 12.98%, special assessment act bonds of approximately \$297.9 million accounted for 1.41%, and state and federal construction loans of \$15.4 million accounted for the remaining 0.07%. Debt service expenditures as a percentage of total county expenditures increased to 3.59% in the 2001-02 fiscal year, compared to 3.02% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations

(Amounts in thousands)

Type of Debt	2000-01	Percent of the Total	2001-02	Percent of the Total	Percentage Increase (Decrease) From Prior Year
Lease-Purchase Obligations.....	\$ 12,796,230	60.58 %	\$ 12,538,937	59.40 %	(2.01) %
Pension Obligation Bonds.....	4,999,556	23.67	4,764,097	22.57	(4.71)
Other Long-Term Debt.....	2,199,342	10.41	2,740,441	12.98	24.60
Revenue Bonds	740,428	3.50	712,208	3.37	(3.81)
Special Assessment Act Bonds	267,814	1.27	297,904	1.41	11.24
Certificates of Participation	57,950	0.27	— ¹	0.00	(100.00)
General Obligation Bonds.....	48,194	0.23	41,485	0.20	(13.92)
State Construction Loans.....	11,447	0.05	13,025	0.06	13.79
Federal Construction Loans.....	2,470	0.01	2,374	0.01	(3.89)
Improvement District Bonds.....	799	0.01	514	0.00	(35.67)
Total.....	\$ 21,124,230	100.00 %	\$ 21,110,985	100.00 %	(0.06) %

¹ In the 2001-02 fiscal year, certificates of participation were repaid or reclassified to lease purchase obligations, resulting in a zero balance.

Lease-Purchase Obligations

During the past decade, and particularly in recent years, counties have increasingly sought to finance capital expenditures through methods other than the traditional bond issue or "pay as you go." One of the methods frequently used is a lease-purchase plan. In its simplest form, the plan may consist of a nonprofit corporation being created for the sole purpose of issuing certificates of participation. Once issued, the proceeds are used to build a structure on land owned by a governmental agency. The corporation may arrange for conventional financing, secured by a long-term lease with the governmental agency that will be using the facility. The terms of the lease are sufficient to retire the financing, and, upon expiration of the lease, the ownership of the facility passes to the governmental agency.

As of June 30, 2002, fifty counties were involved in lease-purchase agreements. These agreements, if continued to term, carry a total obligation of \$12.5 billion. This was a decrease of \$257.3 million (2.01%) from the prior year. All fiscal years represented in Figure 24 are as of June 30. See Figures 24 and 25 for a 10-year comparison.

Figure 24

**Lease-Purchase Obligations
Ten-Year Comparison**

(Amounts in thousands)

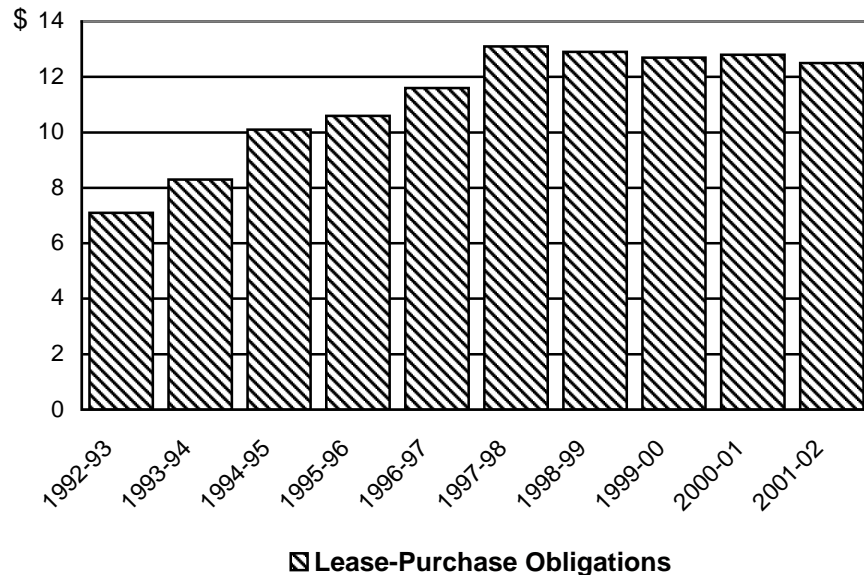
Fiscal Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
1993	34	\$ 7,117,377	11.28 %
1994	37	8,340,814	17.19
1995	37	10,081,860	20.87
1996	40	10,628,307	5.42
1997	42	11,622,849	9.36
1998	45	13,087,462 ¹	12.60
1999	46	12,884,670	(1.55)
2000	45	12,655,334	(1.78)
2001	47	12,796,230	1.11
2002	50	12,538,937	(2.01)

¹ The increase was mainly due to the County of Alameda reclassifying approximately \$311 million in certificates of participation to lease-purchase obligations.

Figure 25

**Lease-Purchase Obligations
Ten-Year Trend by Fiscal Year**

(Amounts in billions)



Bonded Indebtedness

The counties' bonded indebtedness totaled \$5.5 billion as of June 30, 2002, a decrease of \$270.7 million (4.68%) from the prior year. The total consisted of \$41.5 million in general obligation bonds supported by county taxpayers, \$5.5 billion in revenue and pension obligation bonds, and \$0.5 million in improvement district bonds supported by revenues from programs financed by the bond issues. Special assessment bonds are not considered debts of the counties and are not included in this schedule. Instead, special assessment bonds are detailed in Figure 27. Table 6 presents bonded indebtedness detail. See Figure 26 for a 10-year comparison; all years represented are as of June 30.

Figure 26

Bonded Indebtedness Ten-Year Comparison

(Amounts in thousands)

Fiscal Year	General Obligation Bonds	Revenue and Pension Obligation Bonds	Certificates of Participation	Improvement District Bonds	Total
1993	\$ 88,857	\$ 489,499	\$ 13,180	\$ 2,971	\$ 594,507
1994	610,637 ¹	478,930	6,085	1,514	1,097,166
1995	506,392 ²	3,712,671 ⁴	7,445	4,365	4,230,873
1996	70,837 ³	5,894,366 ⁵	806,155 ⁷	2,266	6,773,624
1997	65,337	6,623,577 ⁶	353,563 ⁸	1,714	7,044,191
1998	57,997	6,672,285	164,085 ⁹	1,612	6,895,979
1999	53,092	6,592,756	44,480 ¹⁰	1,394	6,691,722
2000	47,865	6,166,474	41,524	1,077	6,256,940
2001	48,194	5,739,984	57,950 ¹¹	799	5,846,927
2002	41,485	5,476,305	— ¹²	514	5,518,304

¹ The increase was mainly due to the counties of San Diego and Sonoma issuing \$430.4 million and \$97.4 million, respectively, of pension obligation bonds reported as general obligation bonds.

² The decrease was mainly due to the County of Sonoma reclassifying \$97.4 million in pension obligation bonds from the general obligation bond schedule to the pension obligation bond schedule of the State Controller's Report.

³ The decrease was mainly due to the County of San Diego reclassifying \$430.4 million in general obligation bonds to pension obligation bonds.

⁴ The increase was mainly due to the counties of Los Angeles and Orange issuing \$1,965 million and \$753.8 million, respectively, of pension obligation bonds.

⁵ The increase was mainly due to seven counties issuing pension obligation bonds in the following amounts: Contra Costa, \$337.4 million; Kern, \$227.6 million; Los Angeles, \$327.4 million; Sacramento, \$538.1 million; San Bernardino, \$386.3 million; Stanislaus, \$109.0 million; and Ventura, \$154.5 million.

⁶ The increase was mainly due to the counties of Alameda, Mendocino, and Tulare issuing \$627.1 million, \$30.7 million, and \$41.5 million, respectively, of pension obligation bonds.

⁷ The increase was mainly due to the County of Orange issuing a \$760.8 million recovery bond.

⁸ The decrease was mainly due to the County of Orange reclassifying \$760.8 million in certificates of participation to a lease-purchase obligation with the Orange County Public Facilities Corporation, the agency that issued the certificates of participation.

⁹ The decrease was mainly due to the County of San Luis Obispo reclassifying \$10.2 million in certificates of participation to special district debt, and the County of Alameda reclassifying approximately \$311 million in certificates of participation to lease-purchase obligations.

¹⁰ The decrease was mainly due to the County of Alameda reclassifying approximately \$115 million in certificates of participation to lease-purchase obligations.

¹¹ The increase was mainly due to the counties of Alameda and Monterey reclassifying \$7.6 million and \$13.4 million, respectively, in revenue bonds to certificates of participation.

¹² The decrease was mainly due to the repayment or reclassification of certificates of participation to lease purchase obligations, resulting in a zero balance.

Special Assessment Act Bonds

Unlike county general obligation bonds, special assessment act bonds represent an unpaid assessment for public works, the cost of which is assessed against the benefited property. The most common bonds are issuances under the Improvement Acts of 1911 and 1915. For 1911 Act bonds, the county has no obligation to the bondholders except to forward to them any money paid by the property owners. For 1915 Act bonds, the county has a contingent liability in the case of delinquencies, and it must either advance the amount of the delinquency or levy a limited tax rate on the benefited area. In the event of an advance, the funds are eventually returned to the county. The total amount outstanding for special assessment act bonds issued through the counties was \$297.9 million on June 30, 2002. See Figure 27 for a 10-year comparison.

Figure 27

Special Assessment Act Bonds Ten-Year Comparison (Amounts in thousands)

Fiscal Year	1911 Act Bonds	1915 Act Bonds	Other Act Bonds	Total
1993.....	\$ 16,575	\$ 975,317	\$ 3,155	\$ 995,047
1994.....	15,618	944,503	3,077	963,198
1995.....	10,049	996,333	2,979	1,009,361
1996.....	5,961	1,002,005	2,880	1,010,846
1997.....	4,520	976,421	2,805	983,746
1998.....	4,150	967,981	2,718	974,849
1999.....	2,090	782,512	2,630	787,232
2000.....	1,551	771,703	3,238	776,492
2001.....	3,024 ¹	261,493 ³	3,297	267,814
2002.....	253 ²	294,607	3,044	297,904

¹ The increase in 1911 Act Bonds was mainly due to the County of Merced.

² The decrease in 1911 Act Bonds was mainly due to a reclassification of approximately \$2.6 million in 1911 Act Bonds to 1915 Act Bonds by the County of Merced.

³ The decrease in 1915 Act Bonds was mainly due to a reclassification of approximately \$511 million from the County of Orange to Orange County special districts.

County Assessed Valuation

The net assessed valuation for the 2002-03 fiscal year grew by 7.32% from the prior year. For the past 10 years, net assessed values have grown by an average of 4.51% each year. Since the enactment of Proposition 13, locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI), not to exceed an increase of 2%. Property is reappraised from the 1975-76 base year value to current full value upon (1) a change in ownership or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, the valuation continues to be increased annually by the change in the CPI, not to exceed 2%. See Figure 28 for a 10-year comparison.

Figure 28

**Assessed Valuation
Ten-Year Comparison**
(Amounts in thousands)

Year	Gross State and Local Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase (Decrease) From Prior Year
1993-94	\$ 1,882,953,663	\$ 77,466,463	\$ 1,805,487,200	2.80 %
1994-95	1,906,919,687	78,525,497	1,828,394,190	1.27
1995-96	1,922,715,148	82,231,996	1,840,483,152	0.66
1996-97	1,946,953,068	85,278,150	1,861,674,918	1.15
1997-98	2,004,698,241	89,861,896	1,914,836,345	2.86
1998-99	2,100,832,835	92,560,426	2,008,272,409	4.88
1999-00	2,243,316,243	95,103,901	2,148,212,342	6.96
2000-01	2,418,239,160	99,308,004	2,318,931,156	7.95
2001-02	2,635,906,921	102,774,914	2,533,132,007	9.24
2002-03	2,826,966,931	108,314,207	2,718,652,724	7.32

Appropriations Limits

Chapter 1025, Statutes of 1987, requires the California State Controller to publish appropriations limits and total annual appropriations subject to the limit for counties. Table 6 of this publication contains this data.

The information provided in Table 6 has not been audited and is presented as submitted by the 57 counties of California, excluding the City and County of San Francisco.

Financial Section Notes

The City and County of San Francisco

The financial transactions of the City and County of San Francisco, by reason of its combined functions as both a city and a county, are included in the tables of the *Cities Annual Report* and reported in Appendix A of the *Counties Annual Report*.

San Francisco is only included in the county totals of this publication for area in square miles, the 2000 federal census, estimated population; (see Table 1), assessed valuation; (see Table 2), and property taxes; (see Table 3). San Francisco is not included in Tables 4 through 6.

County Data Tables

Where dashes appear, the county has no data to report. A dash represents either a zero or means the item is not applicable to the county.

Table 6, Statement of Enterprise/Activity Revenues and Expenses

County enterprises/activities are reported on this statement. The county does not operate the enterprise/activity where there is no data reported. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals of this publication. Refer to Appendix C for the definition of enterprise/activity.

Financial Section

Table 1. Counties Annual Report — Fiscal Year 2001-02
Summary of County Statistics

Counties	2000 Federal Census	Estimated Population as of June 30, 2002 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,486,618	Chartered	825	
Alpine	1,208	1,207	General Law	727	A
Amador	35,100	36,123	General Law	601	A,R
Butte	203,171	207,001	Chartered	1,665	R,T
Calaveras	40,554	41,700	General Law	1,036	A,R,T
Colusa	18,804	19,459	General Law	1,156	A,R,T
Contra Costa	948,816	981,555	General Law	798	A,H,O
Del Norte	27,507	27,844	General Law	1,003	A,T
El Dorado	156,299	163,585	General Law	1,805	A,T
Fresno	799,407	826,550	Chartered	5,998	H,R
Glenn	26,453	26,819	General Law	1,319	A,H,R,T
Humboldt	126,518	127,676	General Law	3,600	A,R
Imperial	142,361	150,792	General Law	4,598	A,R,T
Inyo	17,945	18,225	General Law	10,097	A,R,T,O
Kern	661,645	687,552	General Law	8,170	A,H,R,T,O
Kings	129,461	133,103	General Law	1,436	
Lake	58,309	60,345	General Law	1,327	A,R
Lassen	33,828	34,183	General Law	4,690	A,T
Los Angeles	9,519,338	9,824,807	Chartered	4,079	A,H,T
Madera	123,109	129,683	General Law	2,147	R,O
Marin	247,289	249,915	General Law	588	A,O
Mariposa	17,130	17,233	General Law	1,461	A,R,T
Mendocino	86,265	87,737	General Law	3,510	A,R
Merced	210,554	218,868	General Law	2,008	A,H,R,T
Modoc	9,449	9,348	General Law	4,340	H,R
Mono	12,853	13,264	General Law	3,103	A,R,T
Monterey	401,762	409,648	General Law	3,324	H
Napa	124,279	128,021	General Law	797	A
Nevada	92,033	95,286	General Law	992	A,T,O
Orange	2,846,289	2,939,547	General Law	785	A,R
Placer	248,399	264,940	Chartered	1,507	A,R,T,O
Plumas	20,824	20,991	General Law	2,618	A,T
Riverside	1,545,387	1,644,341	General Law	7,243	A,H
Sacramento	1,223,499	1,279,903	Chartered	1,015	A,R,T,O
San Benito	53,234	55,921	General Law	1,397	R,T
San Bernardino	1,709,434	1,783,656	Chartered	20,164	A,H,R
San Diego	2,813,833	2,918,254	Chartered	4,281	A,T
San Francisco	776,733	793,633	Chartered	91	
San Joaquin	563,598	595,985	General Law	1,436	A,H,R
San Luis Obispo	246,681	253,555	General Law	3,326	A,H,T,O
San Mateo	707,161	717,006	Chartered	531	A,H,T,O
Santa Barbara	399,347	407,867	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,719,565	Chartered	1,316	A,H
Santa Cruz	255,602	260,194	General Law	440	
Shasta	163,256	169,151	General Law	3,850	A,R,T
Sierra	3,555	3,504	General Law	959	A,R,T
Siskiyou	44,301	44,455	General Law	6,318	A,R,T
Solano	394,542	405,834	General Law	872	A,O
Sonoma	458,614	471,041	General Law	1,598	A,R,T,O
Stanislaus	446,997	469,512	General Law	1,521	H,R,T,O
Sutter	78,930	81,851	General Law	607	A
Tehama	56,039	56,906	Chartered	2,976	H,T
Trinity	13,022	13,103	General Law	3,223	A,H,R,T,O
Tulare	368,021	379,241	General Law	4,844	A,R,T
Tuolumne	54,501	55,755	General Law	2,293	A,H,T,O
Ventura	753,197	780,089	General Law	1,864	A,H,T,O
Yolo	168,660	176,289	General Law	1,034	A,R,O
Yuba	60,219	60,960	General Law	639	A
Totals	33,871,648	35,037,196		158,693	

* Department of Finance

** U.S. Department of Commerce

*** A = Airport, H = Hospital, R = Refuse, T = Transit and O = Other

Table 2. Counties Annual Report — Fiscal Year 2001-02
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2002-03**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 133,903,416,345	\$ 5,024,751,040	\$ 128,878,665,305	\$ 3,288,735,208	\$ 132,167,400,513
Alpine	379,463,219	2,797,090	376,666,129	15,408,494	392,074,623
Amador	2,691,979,549	125,790,343	2,566,189,206	142,758,999	2,708,948,205
Butte	11,662,423,218	670,419,377	10,992,003,841	590,432,183	11,582,436,024
Calaveras	3,866,502,672	97,900,423	3,768,602,249	83,085,912	3,851,688,161
Colusa	1,724,495,628	41,797,477	1,682,698,151	132,357,217	1,815,055,368
Contra Costa	100,747,496,293	3,710,501,334	97,036,994,959	2,293,279,718	99,330,274,677
Del Norte	1,173,492,705	87,185,586	1,086,307,119	37,105,955	1,123,413,074
El Dorado	15,634,366,987	531,918,798	15,102,448,189	235,642,757	15,338,090,946
Fresno	37,084,161,401	1,803,969,929	35,280,191,472	2,064,884,845	37,345,076,317
Glenn	1,589,136,757	24,873,383	1,564,263,374	95,340,725	1,659,604,099
Humboldt	7,059,044,636	438,077,233	6,620,967,403	198,720,354	6,819,687,757
Imperial	6,549,502,515	218,452,403	6,331,050,112	245,033,337	6,576,083,449
Inyo	2,675,369,414	56,347,666	2,619,021,748	67,268,606	2,686,290,354
Kern	44,438,462,975	1,710,476,581	42,727,986,394	1,564,876,381	44,292,862,775
Kings	4,848,371,841	234,631,488	4,613,740,353	193,907,692	4,807,648,045
Lake	3,998,994,037	165,143,830	3,833,850,207	86,031,292	3,919,881,499
Lassen	1,441,463,042	60,275,673	1,381,187,369	145,969,250	1,527,156,619
Los Angeles	675,861,853,289	28,702,387,519	647,159,465,770	13,067,156,180	660,226,621,950
Madera	6,713,710,822	433,672,161	6,280,038,661	305,930,515	6,585,969,176
Marin	37,390,256,197	1,270,716,789	36,119,539,408	400,793,731	36,520,333,139
Mariposa	1,244,513,957	41,949,622	1,202,564,335	85,671,726	1,288,236,061
Mendocino	6,464,337,999	254,963,971	6,209,374,028	203,583,432	6,412,957,460
Merced	10,853,082,645	332,892,895	10,520,189,750	330,534,369	10,850,724,119
Modoc	637,951,465	26,612,019	611,339,446	152,946,218	764,285,664
Mono	2,707,628,180	23,846,027	2,683,782,153	50,249,015	2,734,031,168
Monterey	34,385,999,256	1,324,155,380	33,061,843,876	605,978,287	33,667,822,163
Napa	16,135,669,872	674,258,217	15,461,411,655	195,473,309	15,656,884,964
Nevada	9,589,795,185	328,852,728	9,260,942,457	255,789,712	9,516,732,169
Orange	270,020,487,410	7,653,723,038	262,366,764,372	4,446,889,078	266,813,653,450
Placer	31,649,864,266	1,170,363,465	30,479,500,801	863,748,199	31,343,249,000
Plumas	2,161,096,112	60,424,585	2,100,671,527	357,462,714	2,458,134,241
Riverside	110,073,738,646	3,878,514,221	106,195,224,425	2,079,324,475	108,274,548,900
Sacramento	77,723,045,414	4,010,868,979	73,712,176,435	2,131,817,375	75,843,993,810
San Benito	4,637,137,329	120,255,881	4,516,881,448	92,069,959	4,608,951,407
San Bernardino	94,359,067,585	3,960,835,859	90,398,231,726	3,468,134,314	93,866,366,040
San Diego	233,332,953,971	8,928,140,765	224,404,813,206	6,323,239,026	230,728,052,232
San Francisco	94,840,268,026	3,797,422,294	91,042,845,732	2,695,480,083	93,738,325,815
San Joaquin	35,749,857,882	1,785,341,020	33,964,516,862	1,381,497,303	35,346,014,165
San Luis Obispo	23,222,381,544	623,732,715	22,598,648,829	2,686,544,498	25,285,193,327
San Mateo	97,365,098,871	3,071,032,892	94,294,065,979	1,389,927,472	95,683,993,451
Santa Barbara	39,196,198,025	1,652,786,379	37,543,411,646	825,981,862	38,369,393,508
Santa Clara	218,112,077,550	9,259,113,502	208,852,964,048	3,541,282,776	212,394,246,824
Santa Cruz	23,188,440,133	857,655,803	22,330,784,330	270,601,915	22,601,386,245
Shasta	10,009,390,754	657,886,100	9,351,504,654	675,817,883	10,027,322,537
Sierra	384,080,158	10,500,653	373,579,505	42,279,602	415,859,107
Siskiyou	2,765,363,015	163,144,293	2,602,218,722	240,850,982	2,843,069,704
Solano	27,798,235,814	1,237,780,608	26,560,455,206	597,371,473	27,157,826,679
Sonoma	44,786,670,391	1,518,574,552	43,268,095,839	732,739,112	44,000,834,951
Stanislaus	24,922,689,109	1,219,700,799	23,702,988,310	417,057,103	24,120,045,413
Sutter	5,292,101,083	229,481,864	5,062,619,219	152,715,312	5,215,334,531
Tehama	2,933,777,959	157,020,526	2,776,757,433	190,091,482	2,966,848,915
Trinity	759,077,195	30,147,258	728,929,937	23,748,990	752,678,927
Tulare	16,995,078,475	670,246,256	16,324,832,219	475,951,854	16,800,784,073
Tuolumne	4,154,823,771	196,318,621	3,958,505,150	98,906,286	4,057,411,436
Ventura	66,946,374,229	2,125,291,765	64,821,082,464	1,110,245,314	65,931,327,778
Yolo	12,346,264,581	635,185,829	11,711,078,752	498,584,253	12,209,663,005
Yuba	2,614,163,497	213,099,148	2,401,064,349	228,879,505	2,629,943,854
Totals	\$ 2,761,792,744,896	\$ 108,314,206,652	\$ 2,653,478,538,244	\$ 65,174,185,619	\$ 2,718,652,723,863

* For Details of Assessed Valuation, See Controller's Annual Report of Assessed Valuations for Fiscal Year 2002-03

Table 3. Counties Annual Report — Fiscal Year 2001-02
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2002-03

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2001-02 Property Tax Delinquency Rate*
Alameda	\$ 208,756,113	\$ 10,629,231	\$ 3,206,571	\$ —	\$ —	\$ —	\$ 222,591,915	2.490
Alpine	2,292,346	—	7,799	—	—	—	2,300,145	3.000
Amador	8,835,754	—	178,195	—	—	—	9,013,949	6.806
Butte	8,751,914	6,193,170	326,521	—	—	—	15,271,605	3.160
Calaveras	6,678,255	671,586	144,482	—	—	—	7,494,323	5.600
Colusa	4,866,753	—	61,730	—	—	—	4,928,483	4.000
Contra Costa	118,086,123	13,170,448	2,313,495	—	—	—	133,570,066	1.730
Del Norte	2,145,599	—	65,764	—	—	—	2,211,363	4.874
El Dorado	33,069,379	2,575,255	640,150	—	—	—	36,284,784	2.810
Fresno	49,448,816	5,129,443	1,245,965	—	—	—	55,824,224	2.441
Glenn	3,440,086	—	69,993	—	—	—	3,510,079	3.000
Humboldt	10,821,326	2,707,345	346,258	—	—	—	13,874,929	2.650
Imperial	8,954,209	2,698,129	208,733	—	—	—	11,861,071	9.544
Inyo	7,915,033	—	84,016	—	—	—	7,999,049	2.400
Kern	86,542,902	36,432,611	1,936,026	—	—	—	124,911,539	3.150
Kings	8,254,695	3,933,708	287,566	—	—	—	12,475,969	1.940
Lake	9,698,610	—	222,696	—	—	—	9,921,306	4.551
Lassen	3,016,975	—	79,164	—	—	—	3,096,139	4.977
Los Angeles	1,700,811,672	42,391,955	22,610,529	6,023,682	80,071	2,631,576	1,774,549,485	2.560
Madera	10,062,136	88,218	193,999	—	—	—	10,344,353	4.726
Marin	62,019,194	6,684,822	733,265	—	—	—	69,437,281	1.540
Mariposa	3,304,466	—	70,666	—	—	—	3,375,132	3.172
Mendocino	18,399,356	—	338,399	—	—	—	18,737,755	3.577
Merced	16,607,036	7,549,515	494,941	—	—	—	24,651,492	4.290
Modoc	2,104,998	—	42,401	—	—	—	2,147,399	6.300
Mono	8,461,913	464,693	50,090	—	—	—	8,976,696	3.000
Monterey	52,564,677	4,101,615	559,554	—	—	—	57,225,846	1.300
Napa	27,980,970	4,657,215	333,540	—	—	—	32,971,725	1.230
Nevada	13,475,087	—	248,156	—	—	—	13,723,243	1.980
Orange	152,500,054	22,203,095	2,260,507	—	—	—	176,963,656	1.471
Placer	58,316,196	3,065,858	863,208	—	—	—	62,245,262	1.490
Plumas	5,323,868	—	76,590	—	—	—	5,400,458	1.900
Riverside	106,114,537	30,659,619	2,890,264	—	—	—	139,664,420	3.396
Sacramento	135,686,883	12,319,371	3,125,490	—	—	—	151,131,744	1.860
San Benito	6,174,153	1,597,909	115,469	—	—	—	7,887,531	3.000
San Bernardino	112,904,398	6,795,046	2,362,689	—	—	—	122,062,133	2.852
San Diego	321,725,621	17,505,315	4,833,033	—	—	—	344,063,969	1.500
San Francisco	576,033,637	—	4,287,642	100,579,904	773,613	2,930,642	684,605,438	5.700
San Joaquin	69,959,290	7,194,906	1,429,269	—	—	—	78,583,465	4.270
San Luis Obispo	58,270,116	5,172,138	819,167	2,724,077	7,878	148,697	67,142,073	1.360
San Mateo	127,376,971	15,646,104	1,517,479	—	—	—	144,540,554	2.024
Santa Barbara	75,229,808	—	909,265	—	—	—	76,139,073	1.400
Santa Clara	244,831,337	12,604,460	3,276,330	70,740,962	790,159	3,571,883	335,815,131	1.540
Santa Cruz	30,588,704	4,303,653	478,994	—	—	—	35,371,351	2.000
Shasta	14,256,615	—	359,244	—	—	—	14,615,859	4.020
Sierra	2,002,361	—	38,594	—	—	—	2,040,955	8.000
Siskiyou	6,048,581	127,473	158,887	—	—	—	6,334,941	3.400
Solano	42,189,583	4,206,744	1,140,372	—	—	—	47,536,699	1.520
Sonoma	99,912,646	—	1,413,112	—	—	—	101,325,758	2.006
Stanislaus	27,554,748	676,060	645,011	—	—	—	28,875,819	1.750
Sutter	9,062,701	281,372	177,780	—	—	—	9,521,853	3.200
Tehama	5,787,666	1,704,456	218,419	—	—	—	7,710,541	3.962
Trinity	2,239,294	—	61,339	—	—	—	2,300,633	14.400
Tulare	28,301,665	6,747,324	718,859	—	—	—	35,767,848	3.093
Tuolumne	10,815,931	1,427,844	268,264	—	—	—	12,512,039	5.000
Ventura	107,855,616	5,682,909	1,657,567	—	—	—	115,196,092	1.630
Yolo	10,472,031	1,728,014	192,303	—	—	—	12,392,348	1.390
Yuba	5,725,667	—	133,663	—	—	—	5,859,330	6.000
Totals	\$ 4,950,627,071	\$ 311,728,629	\$ 73,529,474	\$ 180,068,625	\$ 1,651,721	\$ 9,282,798	\$ 5,526,888,318	

* Percentage is Computed on Basis of all Taxes Extended on Assessment Roll of County

Table 4. Counties Annual Report — Fiscal Year 2001-02
Summary of County Revenues

Counties	-----Taxes-----		Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	--- From Other Governmental Agencies---
	Property	Other					State
Alameda	\$ 214,906,092	\$ 41,849,048	\$ —	\$ 5,483,353	\$ 14,045,921	\$ 44,274,705	\$ 696,299,631
Alpine	2,634,822	877,109	—	270,936	47,943	423,233	2,922,653
Amador	8,676,254	2,606,720	—	685,810	1,021,501	1,796,645	17,122,892
Butte	13,962,957	5,605,114	—	2,967,918	4,205,536	2,963,288	141,740,823
Calaveras	7,454,672	2,830,417	—	2,440,814	434,255	913,308	21,400,466
Colusa	4,845,942	654,420	—	899,327	1,288,929	216,646	17,192,656
Contra Costa	128,435,203	21,641,515	—	31,846,914	18,502,715	16,555,221	354,355,098
Del Norte	2,045,079	1,192,715	—	1,006,084	958,480	345,096	21,987,727
El Dorado	34,975,821	10,979,291	—	7,628,501	3,448,459	1,919,418	67,376,646
Fresno	56,541,461	21,781,261	—	6,195,658	13,194,001	11,677,364	533,644,512
Glenn	3,452,199	1,045,989	—	846,002	1,156,136	841,757	21,258,498
Humboldt	13,324,413	6,535,619	—	2,155,647	2,363,431	785,718	93,893,886
Imperial	11,942,413	2,332,428	—	1,979,510	4,708,801	1,906,254	94,418,026
Inyo	7,472,480	2,512,284	—	315,810	1,214,604	1,020,622	15,522,707
Kern	124,805,294	31,523,860	—	13,600,992	19,436,282	10,523,702	368,474,802
Kings	12,136,149	4,219,944	—	1,238,317	832,547	1,727,320	69,213,789
Lake	10,066,815	3,301,984	—	1,820,568	1,283,208	1,555,766	40,611,669
Lassen	3,128,059	1,084,914	—	509,193	1,281,881	3,352,775	23,537,826
Los Angeles	1,600,073,181	196,399,582	2,791,672	40,373,166	263,053,487	181,271,104	4,279,244,421
Madera	10,144,655	6,678,439	—	3,278,945	1,988,572	1,363,598	62,844,034
Marin	78,726,044	7,292,973	1,649,137	6,597,505	5,478,237	6,869,621	115,905,343
Mariposa	3,138,625	8,884,018	—	531,233	266,941	299,062	13,259,341
Mendocino	19,864,211	8,808,053	—	2,606,683	2,443,276	3,241,910	59,343,616
Merced	25,276,681	6,538,130	—	3,169,336	3,263,081	6,148,919	131,107,283
Modoc	2,099,944	284,369	341,385	137,960	253,195	230,460	17,610,412
Mono	8,283,993	1,876,693	—	309,716	754,100	255,923	10,610,754
Monterey	53,516,228	25,003,721	—	17,738,768	13,264,466	8,488,986	179,148,150
Napa	31,618,696	10,087,517	—	2,849,264	3,493,446	2,580,437	64,343,149
Nevada	13,667,029	5,995,973	165,639	2,154,754	2,492,381	1,673,230	38,026,195
Orange	167,841,852	64,092,752	664,305	11,948,577	101,681,602	81,111,138	1,031,417,253
Placer	62,631,902	24,345,372	1,622,655	7,585,230	9,428,412	8,669,870	110,226,468
Plumas	5,246,715	3,157,055	561,001	1,020,016	2,350,040	642,561	17,070,763
Riverside	137,998,092	46,696,512	—	17,529,389	30,218,428	31,590,525	603,028,377
Sacramento	144,718,056	148,015,652	1,144,727	36,526,878	23,293,589	43,854,021	748,254,541
San Benito	6,527,754	1,835,271	367,986	922,405	1,049,623	1,792,404	22,743,656
San Bernardino	125,990,165	29,320,241	3,265,661	16,471,919	60,963,850	29,487,736	897,927,412
San Diego	328,951,847	45,386,773	—	31,434,754	41,303,853	34,947,258	1,186,095,086
San Francisco	—	—	—	—	—	—	—
San Joaquin	73,223,840	19,373,433	—	4,066,251	8,137,359	13,191,635	287,453,562
San Luis Obispo	57,758,590	13,334,422	—	6,024,469	23,323,260	10,228,445	111,618,880
San Mateo	138,003,756	23,159,301	—	9,871,187	9,265,339	15,793,444	287,163,796
Santa Barbara	73,296,155	32,646,729	—	13,743,556	10,864,380	11,750,267	170,522,454
Santa Clara	341,407,979	160,546,644	5,418,904	19,477,742	44,083,003	46,158,251	707,600,612
Santa Cruz	38,035,719	19,332,525	866,133	7,557,113	7,905,625	4,214,367	123,768,402
Shasta	13,652,547	6,847,942	74,692	3,335,760	4,501,300	2,767,319	104,500,923
Sierra	2,180,180	429,206	—	115,042	117,436	198,574	7,281,024
Siskiyou	6,751,789	1,679,175	—	1,161,852	3,080,851	1,308,349	36,119,697
Solano	44,821,469	8,991,547	—	9,904,345	10,228,143	8,908,353	180,402,284
Sonoma	88,268,716	22,360,845	—	12,565,381	8,766,874	14,183,439	270,073,838
Stanislaus	29,264,976	26,218,040	—	3,516,100	6,977,661	10,363,945	242,663,515
Sutter	8,877,608	4,737,470	—	2,109,336	1,405,489	915,059	46,339,389
Tehama	7,316,201	1,812,548	—	1,743,372	2,327,743	1,142,138	39,727,133
Trinity	2,687,527	1,200,281	—	284,229	58,091	311,424	13,325,893
Tulare	32,472,497	11,914,009	—	5,983,064	6,909,264	4,450,900	210,350,168
Tuolumne	11,666,943	5,403,019	104,706	1,191,948	1,876,485	1,048,141	30,879,573
Ventura	109,622,604	12,274,566	—	10,352,153	16,466,581	7,012,627	275,229,686
Yolo	16,019,494	4,102,979	674,037	2,806,694	4,069,856	4,221,815	78,944,214
Yuba	5,476,790	2,838,078	—	1,387,508	1,051,452	992,134	34,390,124
Totals	\$ 4,587,927,175	\$ 1,182,476,487	\$ 19,712,640	\$ 402,274,954	\$ 827,881,401	\$ 706,478,227	\$ 15,447,535,728

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Revenues

-- From Other Governmental Agencies - - (continued)							Total Financing Sources and Transfers In
Counties	Federal	Other	Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	
Alameda	\$ 305,653,911	\$ 17,905,855	\$ 209,061,019	\$ 98,840,112	\$ 152,454,419	\$ 20,618,350	\$ 1,821,392,416
Alpine	2,175,814	30,000	426,988	399,730	—	802,832	11,012,060
Amador	5,233,444	—	1,984,929	1,018,301	—	—	40,146,496
Butte	74,329,287	2,267,967	11,332,789	5,252,624	1,455,404	—	266,083,707
Calaveras	6,581,986	—	4,175,307	2,745,293	—	2,671,804	51,648,322
Colusa	3,422,129	2,073	1,202,912	1,531,655	17,860	—	31,274,549
Contra Costa	245,793,702	30,965,686	161,922,499	75,642,105	11,268,402	—	1,096,929,060
Del Norte	12,901,782	218,955	2,315,024	747,966	16,255	251,894	43,987,057
El Dorado	28,156,706	373,397	31,781,701	3,959,025	2,942	1,108,863	191,710,770
Fresno	206,490,161	5,566,080	91,547,531	15,833,872	12,000	—	962,483,901
Glenn	16,484,802	885,499	4,409,734	558,059	—	544,857	51,483,532
Humboldt	42,579,454	—	10,668,571	3,975,741	1,394	893,755	177,177,629
Imperial	43,561,830	—	14,446,666	4,281,333	50,334	416,341	180,043,936
Inyo	5,085,086	3,649,985	3,507,996	616,474	—	—	40,918,048
Kern	220,176,436	2,076,355	104,716,531	105,259,533	114,571	—	1,000,708,358
Kings	30,477,910	2,062,104	8,087,581	4,150,845	22,644	2,274,086	136,443,236
Lake	17,618,351	351,048	7,299,671	1,125,833	56,654	1,638,712	86,730,279
Lassen	8,330,956	284,814	1,516,301	986,343	1,033,634	—	45,046,696
Los Angeles	3,148,183,311	79,081,696	1,313,192,049	216,602,929	4,551,994	419,197,641	11,744,016,233
Madera	30,208,174	1,285,799	7,696,803	2,102,534	—	1,298,309	128,889,862
Marin	37,296,793	124,086	36,492,486	12,323,742	—	2,100,000	310,855,967
Mariposa	5,313,538	—	1,946,810	990,391	—	—	34,629,959
Mendocino	30,459,701	161,338	9,331,182	1,048,284	8,069,245	—	145,377,499
Merced	78,572,127	198,084	19,563,259	3,448,609	4,679,218	248,682	282,213,409
Modoc	5,602,938	1,219,051	714,008	193,045	50	814,555	29,501,372
Mono	2,840,653	—	1,980,788	326,413	—	—	27,239,033
Monterey	85,022,706	1,807,732	58,460,430	9,353,907	234,844	18,497,625	470,537,563
Napa	16,553,626	1,668,857	14,611,796	5,026,282	824,673	—	153,657,743
Nevada	17,432,699	183,536	14,144,392	4,601,623	21,437,447	—	121,974,898
Orange	379,688,105	48,831,983	282,877,223	115,448,136	34,210,542	19,605,629	2,339,419,097
Placer	42,830,209	1,850,094	34,088,264	45,368,812	645,392	—	349,292,680
Plumas	11,252,176	—	3,184,086	879,013	—	322,652	45,686,078
Riverside	404,580,952	65,056,497	226,375,833	54,373,317	46,209,299	—	1,663,657,221
Sacramento	517,568,767	23,400,954	111,371,723	52,878,804	10,286,212	—	1,861,313,924
San Benito	9,682,073	—	3,362,585	482,664	7,286	—	48,773,707
San Bernardino	482,728,490	26,419,345	275,629,322	82,587,952	966,398	—	2,031,758,491
San Diego	497,088,020	54,087,330	258,551,708	480,343,246	28,733,407	809,286	2,987,732,568
San Francisco	—	—	—	—	—	—	—
San Joaquin	159,515,791	1,969,778	65,032,386	11,051,015	—	—	643,015,050
San Luis Obispo	48,851,640	1,460,614	29,102,570	6,703,899	3,273,850	81,000	311,761,639
San Mateo	86,257,424	11,176,866	101,746,543	18,941,591	133,950	12,672,606	714,185,803
Santa Barbara	90,706,138	39,650,452	104,504,296	14,126,776	31,879,896	2,827	593,693,926
Santa Clara	343,347,968	5,066,278	159,004,173	36,309,685	25,683,660	138,131,876	2,032,236,775
Santa Cruz	61,207,590	1,445,352	42,648,944	12,272,909	1,827,150	—	321,081,829
Shasta	53,462,514	2,323,589	18,707,102	3,708,591	158,043	290,033	214,330,355
Sierra	1,566,319	33,939	1,834,251	309,156	—	—	14,065,127
Siskiyou	22,081,385	243,476	7,624,868	1,245,551	43,761	171,063	81,511,817
Solano	100,241,999	11,008,250	46,252,784	10,674,902	30,069,520	—	461,503,596
Sonoma	57,054,909	8,185,251	70,396,039	75,206,716	—	—	627,062,008
Stanislaus	139,179,057	921,323	66,605,215	60,139,389	317,704	8,913,000	595,079,925
Sutter	25,120,787	838,178	5,754,522	1,674,916	70,236	—	97,842,990
Tehama	16,053,067	125,712	6,401,733	1,408,741	137,479	6,333	78,202,200
Trinity	13,503,881	69,603	1,831,344	500,500	77,403	742,726	34,592,902
Tulare	141,167,130	6,848,763	46,086,098	9,685,086	1,828,008	1,170,476	478,865,463
Tuolumne	13,276,062	524,129	9,099,452	1,029,187	8,667	—	76,108,312
Ventura	126,065,266	14,836,436	102,999,695	20,270,697	2,898,620	21,414,559	719,443,490
Yolo	44,026,287	2,047,507	12,217,425	4,061,648	456,896	—	173,648,852
Yuba	32,013,764	2,006,829	8,589,835	3,261,584	31,643	445,169	92,484,910
Totals	\$ 8,652,657,783	\$ 482,798,525	\$ 4,250,417,772	\$ 1,707,887,086	\$ 426,259,006	\$ 678,157,541	\$ 39,372,464,325

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02
Summary of County Expenditures by Function and Activity

General Function							
Counties	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	\$ 8,449,781	\$ 46,845,798	\$ 3,576,910	\$ 7,003,920	\$ 5,470,861	\$ 830,273	\$ 20,937,603
Alpine	451,837	506,410	141,313	—	17,323	77,731	266,656
Amador	537,144	1,777,407	299,312	28,000	268,164	—	327,966
Butte	2,273,187	6,632,174	1,401,384	856,866	1,050,954	—	22,084
Calaveras	988,520	2,138,339	403,556	—	274,179	1,689	461,492
Colusa	634,069	1,448,168	136,540	(10,907)	158,035	—	1,431,206
Contra Costa	8,437,548	26,353,690	2,897,660	6,165,086	4,692,830	3,018,942	28,264,770
Del Norte	897,539	1,556,798	315,821	298,795	125,395	—	983,784
El Dorado	1,756,775	7,283,881	2,334,918	855,305	1,079,617	1,554,457	2,945,270
Fresno	2,298,421	17,621,904	3,788,136	1,771,275	3,348,194	—	11,975,355
Glenn	505,959	1,910,781	269,551	242,843	183,498	—	1,410,142
Humboldt	1,163,496	3,470,646	1,100,898	425,143	661,773	208,791	2,462,246
Imperial	2,204,489	4,239,144	1,283,496	952,525	497,934	—	4,895,389
Inyo	766,464	1,733,872	550,852	194,775	154,926	—	947,811
Kern	8,302,314	13,751,910	2,820,163	1,961,326	2,053,361	1,480,480	17,565,366
Kings	1,087,461	3,240,893	748,634	760,466	668,102	1,067,437	2,834,302
Lake	1,017,466	2,683,544	481,425	277,479	392,970	21,265	798,319
Lassen	580,872	1,364,641	249,840	141,137	191,236	614,925	912,142
Los Angeles	60,367,698	170,115,103	15,231,924	21,396,106	30,139,964	(588,152)	102,939,305
Madera	1,139,201	3,375,046	685,878	472,710	366,507	—	3,473,914
Marin	3,663,428	9,399,601	2,884,161	2,792,930	1,945,827	6,423,002	4,661,905
Mariposa	615,802	1,350,097	159,097	102,318	146,765	—	1,228,288
Mendocino	1,306,476	2,799,992	567,992	568,871	399,158	—	2,234,539
Merced	1,851,070	6,600,479	850,322	1,056,390	567,783	170,466	3,689,970
Modoc	517,751	910,901	170,260	12,180	138,440	—	269,624
Mono	846,402	1,157,312	276,141	—	38,644	202,094	514,532
Monterey	4,561,119	12,600,733	3,494,642	4,165,296	2,281,234	7,371,358	10,173,793
Napa	2,339,656	4,607,428	2,120,497	1,154,118	596,636	558,940	3,094,298
Nevada	995,314	3,484,073	568,637	451,835	624,861	—	1,103,020
Orange	24,770,654	130,258,542	4,659,950	4,875,877	7,552,133	7,548,569	18,909,312
Placer	5,669,724	10,016,379	1,289,055	1,829,511	1,629,422	—	5,235,833
Plumas	634,161	1,887,669	283,490	295,336	312,764	—	1,044,597
Riverside	9,337,076	31,000,149	3,203,302	4,004,819	7,384,218	1,204,007	26,628,623
Sacramento	7,508,940	23,809,493	3,698,830	15,118,418	4,925,885	—	18,408
San Benito	781,495	2,136,175	473,846	198,491	332,920	924,560	1,231,223
San Bernardino	12,347,044	41,915,476	6,183,986	11,088,366	4,465,246	—	25,915,020
San Diego	23,494,988	57,514,833	12,709,415	11,332,652	6,678,805	91,461,214	29,365,943
San Francisco	—	—	—	—	—	—	—
San Joaquin	3,712,534	12,657,302	1,097,499	1,499,214	2,052,041	—	4,639,960
San Luis Obispo	2,571,855	10,494,634	2,887,177	1,848,034	1,173,175	835,965	8,461,286
San Mateo	6,695,651	15,850,819	4,404,130	5,850,774	3,726,149	6,480,424	73,824
Santa Barbara	12,852,656	16,372,280	5,103,692	3,023,150	2,446,838	198,326	11,140,157
Santa Clara	18,793,773	263,326,670	4,793,807	9,895,980	8,142,347	10,476,106	37,163,548
Santa Cruz	4,733,176	19,620,541	4,010,844	3,212,156	1,701,401	2,629,696	—
Shasta	584,424	4,756,518	482,121	(273,237)	896,486	—	—
Sierra	365,673	965,550	294,871	—	46,277	162,544	181,955
Siskiyou	765,923	2,998,126	770,896	—	377,341	—	546,038
Solano	4,385,588	7,827,437	1,755,868	1,362,660	2,021,672	—	152,842
Sonoma	3,965,440	18,593,095	3,302,663	3,036,275	2,463,206	1,387,043	12,716,831
Stanislaus	7,456,124	10,763,629	1,673,142	—	2,192,173	—	6,132,201
Sutter	1,945,362	3,019,461	655,639	486,739	342,742	1,382,796	1,794,807
Tehama	436,678	2,069,673	499,763	187,239	315,382	—	698,991
Trinity	508,703	1,044,390	116,170	159,971	134,891	—	951,314
Tulare	3,391,228	6,435,803	3,273,423	1,077,421	855,073	2,670,436	8,483,140
Tuolumne	1,056,366	2,559,948	566,206	433,380	517,860	744,148	2,611,644
Ventura	7,842,499	22,192,877	3,235,164	2,387,407	2,197,850	—	3,723,323
Yolo	1,544,634	3,998,203	693,789	2,250,106	1,261,112	—	3,236,340
Yuba	2,461,573	1,104,831	98,643	236,478	255,099	—	434,507
Totals	\$ 291,171,201	\$ 1,086,151,268	\$ 122,027,341	\$ 139,514,005	\$ 124,935,679	\$ 151,119,532	\$ 444,316,758

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	General Function--(continued)				Public Protection Function		
	Plant Acquisition	Promotion	Other General	Total	Judicial	Police Protection	Detention and Correction
Alameda	\$ 48,134,350	\$ 1,057,581	\$ 5,149,060	\$ 147,456,137	\$ 157,601,171	\$ 55,510,890	\$ 168,631,100
Alpine	107,185	58,000	1,211,168	2,837,623	462,289	1,459,538	297,584
Amador	804,035	50,342	525,364	4,617,734	5,167,877	5,261,823	3,681,892
Butte	10,929,826	—	483,282	23,649,757	21,071,076	10,899,272	18,068,213
Calaveras	691,318	239,059	2,352,220	7,550,372	2,329,890	5,796,966	2,266,444
Colusa	—	25,000	215,741	4,037,852	2,689,005	3,145,215	3,183,058
Contra Costa	50,706,882	313,267	28,535,217	159,385,892	84,891,792	66,933,531	88,245,320
Del Norte	586,192	46,217	1,334,396	6,144,937	4,239,509	2,984,799	4,629,217
El Dorado	2,119,590	495,338	8,632,596	29,057,747	15,079,734	18,935,477	14,839,242
Fresno	5,287,888	349,545	4,086,056	50,526,774	68,167,293	59,382,204	71,990,146
Glenn	177,485	6,800	624,280	5,331,339	2,498,752	4,170,261	4,069,752
Humboldt	4,709,315	159,166	827,521	15,188,995	11,575,394	8,754,348	15,056,038
Imperial	1,090,513	—	906,098	16,069,588	10,582,949	12,344,153	17,042,889
Inyo	269,326	425,671	2,809,443	7,853,140	3,371,617	3,501,771	4,488,571
Kern	10,721,700	530,076	11,712,102	70,898,798	85,226,964	57,378,377	80,543,303
Kings	2,402,639	70,716	1,234,833	14,115,483	10,622,713	8,399,581	13,792,281
Lake	514,657	863,243	2,450,363	9,500,731	6,549,210	7,237,911	7,961,097
Lassen	435,225	459,804	1,143,544	6,093,366	2,100,685	2,336,336	6,016,382
Los Angeles	95,135,058	—	121,394,824	616,131,830	1,071,957,938	1,028,996,417	876,584,875
Madera	2,840,931	213,000	2,672,643	15,239,830	7,655,286	7,752,723	12,983,311
Marin	10,851,395	30,000	25,927,295	68,579,544	27,058,639	16,120,321	21,348,799
Mariposa	1,325,918	331,481	903,647	6,163,413	2,382,827	3,031,815	2,562,884
Mendocino	10,514,248	603,520	3,728,499	22,723,295	10,463,872	6,918,305	11,106,087
Merced	4,709,020	6,057,782	6,008,131	31,561,413	20,234,785	9,717,223	18,502,311
Modoc	—	—	392,596	2,411,752	1,279,135	1,731,547	1,159,687
Mono	1,386,117	197,239	1,942,004	6,560,485	2,103,174	2,314,219	1,417,687
Monterey	8,697,563	2,604,485	8,440,495	64,390,718	34,957,340	26,950,530	40,310,636
Napa	4,907,269	—	10,996,587	30,375,429	11,893,525	13,141,252	14,260,644
Nevada	2,990,977	181,584	1,840,686	12,240,987	8,958,318	9,758,849	9,603,483
Orange	45,992,844	191,882	66,322,167	311,081,930	264,139,006	199,112,714	220,360,757
Placer	13,523,034	3,436,057	10,662,303	53,291,318	18,699,368	42,332,292	15,532,121
Plumas	1,338,115	1,191,882	350,745	7,338,759	3,438,962	4,869,053	2,468,033
Riverside	17,893,484	13,311,882	10,640,616	124,608,176	146,813,412	179,262,013	127,120,894
Sacramento	23,854,466	7,643,800	6,073,842	92,652,082	146,728,689	171,468,690	139,059,824
San Benito	—	—	—	6,078,710	3,446,237	3,275,168	4,306,959
San Bernardino	27,313,940	—	12,876,726	142,105,804	127,426,987	189,630,946	129,896,000
San Diego	41,671,041	1,647,608	—	275,876,499	284,425,253	164,166,197	265,344,215
San Francisco	—	—	—	—	—	—	—
San Joaquin	12,720,460	172,328	7,588,089	46,139,427	57,264,539	38,996,905	57,208,237
San Luis Obispo	7,918,361	—	253,127	36,443,614	22,135,509	17,902,979	18,760,986
San Mateo	14,522,785	—	21,873,525	79,478,081	65,941,570	47,312,261	69,803,613
Santa Barbara	3,702,623	657,125	8,560,429	64,057,276	49,980,902	39,506,777	46,372,640
Santa Clara	28,668,695	—	16,624,213	397,885,139	186,826,278	82,507,156	215,293,937
Santa Cruz	19,450,642	—	1,252,130	56,610,586	23,985,844	23,584,895	28,113,103
Shasta	718,075	673,988	3,406,964	11,245,339	19,880,356	11,788,343	18,210,469
Sierra	—	42,679	75,183	2,134,732	389,002	2,340,416	393,499
Siskiyou	375,765	340,083	1,305,493	7,479,665	6,906,875	7,761,404	5,666,044
Solano	21,641,283	95,981	10,963,663	50,206,994	47,932,248	39,019,823	30,233,582
Sonoma	28,651,835	3,147,909	19,165,231	96,429,528	47,354,814	38,530,478	65,734,906
Stanislaus	8,059,429	300,884	12,505,802	49,083,384	43,814,870	30,096,162	38,880,627
Sutter	1,665,335	—	3,596,965	14,889,846	6,540,166	4,767,407	6,468,994
Tehama	4,386,233	45,247	35,403	8,674,609	4,545,356	4,819,764	6,389,941
Trinity	755,162	126,300	2,187,757	5,984,658	1,828,068	2,644,099	3,062,181
Tulare	1,986,768	—	18,943,416	47,116,708	37,281,863	23,042,998	33,773,339
Tuolumne	2,267,152	417,170	2,369,412	13,543,286	4,194,506	8,160,353	5,740,042
Ventura	28,775,572	—	2,846,719	73,201,411	79,967,544	89,808,457	93,911,809
Yolo	1,279,243	—	2,721,563	16,984,990	21,260,803	5,837,925	12,555,753
Yuba	3,739,080	283,124	—	8,613,335	6,279,584	6,252,735	10,624,629
Totals	\$ 645,918,044	\$ 49,094,845	\$ 501,682,174	\$ 3,555,930,847	\$ 3,422,601,370	\$ 2,939,664,064	\$ 3,205,930,067

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Protection Function--(continued)					Public Ways and Facilities Function	
	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	Total	Roads	Transportation Terminals
Alameda	\$ —	\$ —	\$ 3,667,606	\$ 54,126,640	\$ 439,537,407	\$ 32,243,104	\$ —
Alpine	94,568	—	256,847	392,413	2,963,239	1,457,638	—
Amador	201,641	—	831,333	2,812,297	17,956,863	3,683,677	—
Butte	9,117,030	443,830	2,867,419	3,724,101	66,190,941	14,044,251	—
Calaveras	917,468	—	2,107,841	1,935,131	15,353,740	6,939,422	—
Colusa	—	1,440	931,296	869,801	10,819,815	4,477,245	24,045
Contra Costa	—	666,167	12,269,005	20,747,626	273,753,441	64,999,383	—
Del Norte	—	—	445,720	1,022,429	13,321,674	3,487,050	—
El Dorado	—	2,799,050	5,318,437	7,114,443	64,086,383	29,641,162	—
Fresno	—	—	6,827,559	12,657,125	219,024,327	39,481,949	—
Glenn	—	22,911	1,367,635	1,285,486	13,414,797	4,166,266	—
Humboldt	—	36,535	1,334,431	5,822,532	42,579,278	13,892,390	—
Imperial	2,560,617	—	3,501,937	5,801,179	51,833,724	14,503,718	—
Inyo	—	—	582,064	3,465,290	15,409,313	4,526,138	—
Kern	67,803,876	—	9,244,317	8,350,450	308,547,287	24,966,854	—
Kings	4,834,812	—	2,257,828	1,434,718	41,341,933	4,896,941	—
Lake	—	—	1,313,418	1,923,158	24,984,794	6,539,979	—
Lassen	—	—	548,035	1,202,484	12,203,922	6,608,649	—
Los Angeles	4,583,759	—	20,550,670	141,464,635	3,144,138,294	223,024,104	—
Madera	3,143,771	363,355	2,014,677	2,076,785	35,989,908	13,916,515	—
Marin	14,192,978	—	3,033,117	11,085,065	92,838,919	14,321,467	—
Mariposa	726,967	—	547,128	2,179,505	11,431,126	4,541,458	—
Mendocino	—	115,437	1,647,753	3,789,261	34,040,715	9,857,743	—
Merced	7,578,753	95,525	3,235,581	3,730,057	63,094,235	12,414,727	—
Modoc	—	—	506,344	536,597	5,213,310	9,726,837	1,532,206
Mono	—	—	366,695	1,566,878	7,768,653	3,028,216	355,249
Monterey	—	767,763	9,683,008	18,105,553	130,774,830	43,518,968	—
Napa	5,330,084	—	3,227,436	5,012,948	52,865,889	5,326,441	—
Nevada	—	—	1,684,698	3,186,393	33,191,741	9,522,974	—
Orange	—	—	17,996,299	87,512,673	789,121,449	39,739,856	—
Placer	1,946,136	18,086	3,458,443	9,264,434	91,250,880	21,826,129	—
Plumas	—	—	1,106,483	1,122,479	13,005,010	7,697,641	—
Riverside	66,038,537	—	19,054,041	27,089,544	565,378,441	86,935,457	—
Sacramento	—	—	24,884,084	32,867,442	515,008,729	97,664,554	—
San Benito	878,863	—	928,357	1,759,684	14,595,268	4,583,622	—
San Bernardino	1,627,923	—	8,792,174	17,838,039	475,212,069	41,582,618	—
San Diego	—	11,767,141	14,960,220	30,676,934	771,339,960	77,087,969	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	(93,477)	8,558,140	10,174,253	172,108,597	36,590,788	—
San Luis Obispo	8,333,896	—	3,505,281	12,662,669	83,301,320	18,604,370	—
San Mateo	4,751,721	—	3,720,088	18,931,555	210,460,808	25,119,958	—
Santa Barbara	25,464,211	68	7,376,262	20,823,332	189,524,192	42,144,166	—
Santa Clara	—	—	12,966,332	20,849,108	518,442,811	55,568,861	—
Santa Cruz	3,841,913	—	1,711,038	11,131,591	92,368,384	27,477,596	—
Shasta	—	—	2,018,442	4,069,630	55,967,240	18,716,183	6,326
Sierra	—	—	213,367	455,180	3,791,464	3,283,312	—
Siskiyou	357,980	330,000	1,402,442	1,939,608	24,364,353	13,882,339	—
Solano	—	—	2,674,022	11,849,199	131,708,874	17,739,127	—
Sonoma	—	—	2,698,372	20,477,696	174,796,266	35,967,512	—
Stanislaus	671,823	—	3,835,963	6,920,158	124,219,603	17,681,573	—
Sutter	261,391	—	1,776,821	453,786	20,268,565	7,991,843	—
Tehama	2,118,766	—	1,067,421	1,428,310	20,369,558	8,048,104	—
Trinity	4,436	—	470,004	1,760,483	9,769,271	7,860,174	—
Tulare	8,388,667	—	4,345,954	5,795,308	112,628,129	19,318,861	—
Tuolumne	1,983,541	—	1,214,211	2,641,152	23,933,805	5,592,405	—
Ventura	—	—	5,363,072	14,533,536	283,584,418	18,267,942	—
Yolo	—	—	1,161,170	4,563,383	45,379,034	7,950,371	—
Yuba	—	459,830	1,493,214	1,110,395	26,220,387	4,091,094	—
Totals	\$ 247,756,128	\$ 17,793,661	\$ 260,921,552	\$ 708,122,541	\$ 10,802,789,383	\$ 1,398,769,691	\$ 1,917,826

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Ways and Facilities Function----- (continued)			-----Health Function-----				Drug and Alcohol Abuse Services
	Transportation Systems	Parking Facilities	Total	Public Health	Medical Care	Mental Health		
Alameda	\$ 1,271,065	\$ 1,237,557	\$ 34,751,726	\$ 76,332,462	\$ 94,120,698	\$ 143,635,121	\$	24,911,347
Alpine	—	—	1,457,638	370,524	21,864	184,973		343,625
Amador	—	—	3,683,677	1,865,605	—	1,723,800		776,844
Butte	—	—	14,044,251	10,115,078	6,625,637	25,264,481		3,164,826
Calaveras	—	—	6,939,422	2,868,836	—	2,053,204		630,293
Colusa	—	—	4,501,290	1,836,866	220,000	1,500,342		942,864
Contra Costa	230,428	—	65,229,811	55,001,844	3,612,081	78,140,667		17,422,110
Del Norte	—	—	3,487,050	1,931,576	—	3,798,241		862,177
El Dorado	—	—	29,641,162	12,493,499	—	8,027,220		3,066,587
Fresno	1,890,000	—	41,371,949	54,341,516	15,308,607	63,870,971		—
Glenn	—	—	4,166,266	2,574,431	307,970	3,302,920		1,368,716
Humboldt	—	—	13,892,390	20,173,154	1,455,456	19,510,354		2,142,434
Imperial	—	—	14,503,718	17,803,517	—	11,058,614		2,123,358
Inyo	—	—	4,526,138	2,905,706	—	1,861,815		805,760
Kern	—	—	24,966,854	29,672,357	2,445,242	60,213,045		9,994,974
Kings	—	—	4,896,941	6,044,256	3,337,331	9,704,997		1,508,482
Lake	—	—	6,539,979	4,189,907	—	6,933,180		1,994,317
Lassen	116,321	—	6,724,970	2,553,830	—	2,598,316		1,377,906
Los Angeles	—	6,114,859	229,138,963	479,737,638	602,409,334	936,065,773		133,614,107
Madera	—	—	13,916,515	2,880,368	5,072,295	8,528,502		1,588,054
Marin	147,010	—	14,468,477	28,789,178	6,516,442	22,683,342		4,867,316
Mariposa	885	8,790	4,551,133	1,289,101	—	1,507,240		415,614
Mendocino	—	—	9,857,743	5,827,188	2,028,646	12,434,661		2,344,423
Merced	—	—	12,414,727	11,444,445	5,378,757	16,354,817		2,773,651
Modoc	—	—	11,259,043	1,520,847	—	1,545,394		872,045
Mono	—	—	3,383,465	1,159,121	1,539,136	1,221,845		708,035
Monterey	—	—	43,518,968	53,459,766	2,320,264	24,225,999		5,086,055
Napa	—	—	5,326,441	10,793,240	—	12,941,565		3,145,949
Nevada	—	—	9,522,974	5,826,713	1,634,473	6,571,472		701,866
Orange	—	6,477,158	46,217,014	112,122,146	116,274,819	149,496,195		37,374,048
Placer	—	—	21,826,129	8,553,388	4,179,282	20,765,545		—
Plumas	—	—	7,697,641	3,014,650	—	2,307,018		1,418,007
Riverside	—	—	86,935,457	56,311,987	18,026,720	72,319,617		20,872,603
Sacramento	66,600	—	97,731,154	317,234,690	72,104,091	23,941,132		18,177,015
San Benito	—	—	4,583,622	2,669,999	—	2,575,102		830,845
San Bernardino	17,816,677	—	59,399,295	71,908,644	153,767,045	93,509,391		14,487,583
San Diego	—	—	77,087,969	135,290,360	94,503,427	232,241,585		49,218,570
San Francisco	—	—	—	—	—	—		—
San Joaquin	—	—	36,590,788	22,941,588	—	56,556,894		13,322,184
San Luis Obispo	—	—	18,604,370	18,841,903	1,830,470	19,372,749		4,468,407
San Mateo	994,231	—	26,114,189	41,636,971	1,772,634	69,217,375		15,984,780
Santa Barbara	—	—	42,144,166	17,474,195	40,149,548	36,417,050		9,377,250
Santa Clara	—	278,353	55,847,214	102,381,497	6,674,728	168,825,628		35,970,170
Santa Cruz	—	—	27,477,596	31,959,654	26,271,908	48,598,623		7,159,205
Shasta	288,844	—	19,011,353	9,640,286	10,075,326	16,829,877		3,441,440
Sierra	—	—	3,283,312	755,618	—	376,875		707,540
Siskiyou	14,966	—	13,897,305	5,191,820	37,184	6,101,438		1,574,313
Solano	—	—	17,739,127	24,958,034	11,013,880	36,150,220		4,355,505
Sonoma	—	—	35,967,512	46,732,212	—	35,047,781		10,447,610
Stanislaus	—	—	17,681,573	19,072,004	23,130,743	51,905,021		5,915,983
Sutter	—	—	7,991,843	8,774,687	—	15,900,844		—
Tehama	—	—	8,048,104	2,288,021	254,093	7,295,766		1,450,090
Trinity	59,456	—	7,919,630	2,393,108	16,409	2,066,065		1,117,644
Tulare	—	—	19,318,861	25,762,813	23,693,328	32,300,789		7,223,373
Tuolumne	—	—	5,592,405	5,179,873	—	4,487,778		869,009
Ventura	—	—	18,267,942	40,166,532	17,526,359	40,260,315		12,954,939
Yolo	—	—	7,950,371	14,013,730	—	—		3,029,378
Yuba	—	—	4,091,094	6,530,188	—	—		—
Totals	\$ 22,896,483	\$ 14,116,717	\$ 1,437,700,717	\$ 2,059,603,167	\$ 1,375,656,227	\$ 2,732,329,544	\$	\$ 511,301,226

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function--- (continued)	-----Sanitation-----	-----Public Assistance Function-----				
	Total	Refuse Collection Total	Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
Alameda	\$ 338,999,628	\$ —	\$ 305,040,726	\$ 121,098,695	\$ 15,315,610	\$ 2,242,393	\$ —
Alpine	920,986	11,431	1,120,874	39,063	4,071	—	—
Amador	4,366,249	—	5,220,612	589,548	28,313	—	61,773
Butte	45,170,022	—	73,581,772	33,646,882	585,785	177,042	148,534
Calaveras	5,552,333	—	10,152,026	591,733	—	250,047	—
Colusa	4,500,072	—	5,056,873	136,887	63,197	43,573	30,776
Contra Costa	154,176,702	—	181,478,762	88,794,362	4,653,263	—	497,236
Del Norte	6,591,994	—	10,896,741	2,391,968	57,661	—	68,543
El Dorado	23,587,306	—	25,780,560	7,505,330	70,714	—	301,016
Fresno	133,521,094	—	338,504,769	79,317,775	3,822,821	—	184,916
Glenn	7,554,037	—	12,274,714	371,375	97,784	—	38,462
Humboldt	43,281,398	—	42,906,404	6,861,687	2,574,928	—	106,407
Imperial	30,985,489	—	46,310,968	8,796,749	68,565	—	94,224
Inyo	5,573,281	—	4,975,994	—	133,238	—	59,173
Kern	102,325,618	—	262,991,453	11,655,922	584,405	—	478,622
Kings	20,595,066	—	39,392,150	869,512	76,686	—	305,376
Lake	13,117,404	—	26,146,788	1,639,324	358,262	—	129,343
Lassen	6,530,052	—	9,462,179	708,225	230,057	—	42,873
Los Angeles	2,151,826,852	—	2,814,642,238	1,133,316,894	160,280,808	26,581,689	1,705,583
Madera	18,069,219	797,729	38,177,873	1,917,968	876,311	—	174,152
Marin	62,856,278	—	17,957,691	18,512,660	3,750,310	40,063	67,741
Mariposa	3,211,955	—	2,437,536	2,370,150	12,507	—	38,449
Mendocino	22,634,918	—	24,276,183	22,387,615	757,445	—	231,042
Merced	35,951,670	—	91,701,551	14,534,084	332,982	—	93,590
Modoc	3,938,286	—	4,538,650	453,054	119,024	202,309	9,837
Mono	4,628,137	—	1,605,096	423,183	61,316	—	22,865
Monterey	85,092,084	167,144	96,454,865	1,981,579	668,156	—	481,940
Napa	26,880,754	—	14,643,245	7,539,760	674,875	323,828	160,732
Nevada	14,734,524	2,398,577	14,689,230	2,643,897	105,176	932,786	112,485
Orange	415,267,208	—	441,941,764	131,162,364	4,694,980	—	—
Placer	33,498,215	140,392	38,268,042	21,386,373	480,337	—	199,570
Plumas	6,739,675	283,010	5,563,947	135,304	—	271,024	148,053
Riverside	167,530,927	—	453,087,247	33,795,206	1,217,134	2,855,422	707,879
Sacramento	431,456,928	—	526,289,373	77,556,243	10,903,506	—	—
San Benito	6,075,946	—	10,266,844	994,313	525	158,093	35,833
San Bernardino	333,672,663	—	706,472,431	1,384,350	1,268,547	—	1,033,615
San Diego	511,253,942	3,647,814	343,549,657	213,425,993	2,009,151	3,554,261	516,020
San Francisco	—	—	—	—	—	—	—
San Joaquin	92,820,666	—	218,849,024	8,395,431	2,391,085	4,171,231	292,876
San Luis Obispo	44,513,529	351,961	49,889,813	15,622,060	3,478,063	4,817,312	252,537
San Mateo	128,611,760	4,350,654	45,949,286	60,162,764	19,703,778	—	8,721
Santa Barbara	103,418,043	133,373	72,522,173	12,246,971	1,539,821	2,289,381	282,237
Santa Clara	313,852,023	—	284,877,020	173,076,561	2,568,671	14,127,689	770,601
Santa Cruz	113,989,390	—	75,956,373	9,388,909	23,420	150,702	346,040
Shasta	39,986,929	—	71,154,041	—	716,816	—	174,599
Sierra	1,840,033	—	1,355,052	685,611	—	—	—
Siskiyou	12,904,755	10,216	11,370,906	6,168,539	247,800	145,787	66,780
Solano	76,477,639	—	106,598,906	8,858,858	5,320,742	235,455	409,257
Sonoma	92,227,603	—	94,745,757	11,054,587	587,029	—	361,327
Stanislaus	100,023,751	—	170,871,110	—	—	—	—
Sutter	24,675,531	—	17,505,913	5,163,002	37,187	—	4,664
Tehama	11,287,970	1,276	25,192,285	21,584	226,854	65,936	27,346
Trinity	5,593,226	—	5,865,012	64,644	50,973	25,182	18,436
Tulare	88,980,303	—	116,250,964	42,126,324	3,195,655	318,484	148,939
Tuolumne	10,536,660	728,152	13,715,319	267,940	—	211,009	83,224
Ventura	110,908,145	—	92,650,671	18,416,114	385,786	—	—
Yolo	17,043,108	—	53,904,956	—	450,845	2,635,491	159,958
Yuba	6,530,188	3,764	32,261,102	10,124,614	7,195	—	152,204
Totals	\$6,678,890,164	\$ 13,025,493	\$ 8,609,343,511	\$ 2,432,780,540	\$ 257,870,170	\$ 66,826,189	\$ 11,846,406

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Assistance Function----- (continued)		-----Education Function-----				
	Other Public Assistance	Total	School Administration	Library Services	Agricultural Education	Other Education	Total
Alameda	\$ 72,322,794	\$ 516,020,218	\$ —	\$ 17,238,897	\$ 168,262	\$ —	\$ 17,407,159
Alpine	28,677	1,192,685	42,094	251,646	—	119,819	413,559
Amador	—	5,900,246	—	652,029	109,113	—	761,142
Butte	270,789	108,410,804	—	2,088,207	178,374	—	2,266,581
Calaveras	397,868	11,391,674	—	543,809	147,220	—	691,029
Colusa	10,220	5,341,526	918	613,276	249,072	—	863,266
Contra Costa	44,144,321	319,567,944	—	16,034,891	205,259	—	16,240,150
Del Norte	177,987	13,592,900	—	—	23,004	23,796	46,800
El Dorado	2,260,267	35,917,887	—	2,248,847	183,972	—	2,432,819
Fresno	9,859,657	431,689,938	—	18,712,189	430,729	—	19,142,918
Glenn	7,363,113	20,145,448	284,865	223,286	275,437	—	783,588
Humboldt	4,120,342	56,569,768	—	2,123,388	101,566	—	2,224,954
Imperial	13,168,149	68,438,655	—	304,630	374,684	109,213	788,527
Inyo	324,731	5,493,136	—	637,142	75,734	2,601	715,477
Kern	64,837,148	340,547,550	—	8,460,712	401,544	—	8,862,256
Kings	9,865,956	50,509,680	—	1,115,381	165,760	—	1,281,141
Lake	785,289	29,059,006	—	734,476	128,037	—	862,513
Lassen	—	10,443,334	—	—	59,619	—	59,619
Los Angeles	132,552,901	4,269,080,113	—	73,212,849	—	—	73,212,849
Madera	233,949	41,380,253	—	1,466,312	122,218	—	1,588,530
Marin	5,237,615	45,566,080	—	8,112,491	188,067	—	8,300,558
Mariposa	1,458,946	6,317,588	—	350,746	99,421	—	450,167
Mendocino	—	47,652,285	—	1,258,940	189,429	—	1,448,369
Merced	8,712,374	115,374,581	—	1,389,729	184,725	—	1,574,454
Modoc	13,764	5,336,638	—	303,722	89,551	—	393,273
Mono	—	2,112,460	—	—	24,324	—	24,324
Monterey	17,081,349	116,667,889	—	5,586,030	563,034	—	6,149,064
Napa	7,554,629	30,897,069	—	—	263,301	—	263,301
Nevada	3,050,406	21,533,980	—	2,308,175	68,370	—	2,376,545
Orange	35,753,909	613,553,017	—	26,138,228	—	—	26,138,228
Placer	1,872,655	62,206,977	—	2,799,900	194,787	—	2,994,687
Plumas	428,016	6,546,344	—	548,967	77,787	—	626,754
Riverside	60,916,946	552,579,834	—	8,210,734	302,955	—	8,513,689
Sacramento	—	614,749,122	—	11,827,597	383,457	—	12,211,054
San Benito	2,846,842	14,302,450	—	452,399	53,945	—	506,344
San Bernardino	53,896,888	764,055,831	1,379,890	11,353,402	—	—	12,733,292
San Diego	178,470,785	741,525,867	—	21,149,806	463,296	—	21,613,102
San Francisco	—	—	—	—	—	—	—
San Joaquin	17,507,957	251,607,604	—	3,604,330	350,559	—	3,954,889
San Luis Obispo	5,241,590	79,301,375	—	5,513,821	269,941	1,227,903	7,011,665
San Mateo	51,727,185	177,551,734	—	—	196,747	—	196,747
Santa Barbara	12,259,614	101,140,197	—	2,473,632	217,302	—	2,690,934
Santa Clara	—	475,420,542	818,360	24,015,397	373,707	—	25,207,464
Santa Cruz	1,225,427	87,090,871	—	2,891,419	175,730	—	3,067,149
Shasta	4,531,454	76,576,910	—	1,262,508	156,582	—	1,419,090
Sierra	63,464	2,104,127	—	36,193	11,686	—	47,879
Siskiyou	234,043	18,233,855	—	831,186	138,094	—	969,280
Solano	6,613,281	128,036,499	—	11,335,670	239,191	—	11,574,861
Sonoma	5,147,291	111,895,991	—	—	486,859	—	486,859
Stanislaus	19,545,731	190,416,841	—	11,907,933	556,378	—	12,464,311
Sutter	—	22,710,766	—	996,964	134,150	—	1,131,114
Tehama	108,633	25,642,638	—	595,881	92,347	—	688,228
Trinity	3,470	6,027,717	—	387,358	36,550	—	423,908
Tulare	23,275,046	185,315,412	—	2,406,920	331,509	—	2,738,429
Tuolumne	—	14,277,492	—	812,714	121,994	—	934,708
Ventura	42,381,253	153,833,824	—	8,274,739	364,765	—	8,639,504
Yolo	4,699,796	61,851,046	—	3,044,596	234,118	—	3,278,714
Yuba	679,412	43,224,527	—	759,860	54,005	—	813,865
Totals	\$ 935,263,929	\$ 12,313,930,745	\$ 2,526,127	\$ 329,603,954	\$ 11,088,267	\$ 1,483,332	\$ 344,701,680

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	----- Recreation and Cultural Services-----					-----Debt Service Function---	
	Recreation Facilities	Cultural Services	Veteran's Memorial Building	Small Craft Harbors	Total	Retirement of Long-Term Debt	
Alameda	\$ —	\$ —	\$ 264,960	\$ —	\$ 264,960	\$ 211,221,548	
Alpine	52,711	—	—	—	52,711	25,000	
Amador	48,162	117,789	—	—	165,951	—	
Butte	22,853	—	254,140	—	276,993	490,358	
Calaveras	9,462	15,362	—	—	24,824	362,377	
Colusa	5,276	—	16,269	—	21,545	501,396	
Contra Costa	—	—	—	—	—	18,409,300	
Del Norte	290,988	11,536	—	—	302,524	380,000	
El Dorado	752,590	94,707	—	—	847,297	1,652,808	
Fresno	2,568,977	—	—	—	2,568,977	12,000,000	
Glenn	—	—	—	—	—	553,916	
Humboldt	514,827	—	34,234	—	549,061	664,482	
Imperial	12,664	—	—	—	12,664	1,863,293	
Inyo	1,495,531	181,429	—	—	1,676,960	264,819	
Kern	9,557,570	—	1,005,938	—	10,563,508	15,278,664	
Kings	1,031,852	—	—	—	1,031,852	—	
Lake	445,842	110,760	—	—	556,602	145,000	
Lassen	120,362	—	—	—	120,362	458,150	
Los Angeles	115,804,495	45,468,075	—	—	161,272,570	143,669,712	
Madera	—	—	—	—	—	19,093	
Marin	3,305,656	—	2,776,504	—	6,082,160	3,550,995	
Mariposa	245,151	418,606	—	—	663,757	120,623	
Mendocino	—	232,938	—	—	232,938	3,178,724	
Merced	1,282,472	2,377	—	—	1,284,849	2,526,738	
Modoc	48,199	111,666	—	—	159,865	65,000	
Mono	463,443	3,266	—	—	466,709	312,331	
Monterey	6,965,055	—	—	—	6,965,055	525,000	
Napa	—	—	—	—	—	3,110,000	
Nevada	261,191	—	—	—	261,191	21,715,250	
Orange	57,989	—	—	15,562,638	15,620,627	35,044,335	
Placer	2,529,461	503,298	—	—	3,032,759	790,701	
Plumas	69,192	173,819	69,270	—	312,281	109,872	
Riverside	—	263,577	—	—	263,577	12,235,000	
Sacramento	16,395,001	—	—	—	16,395,001	15,973,411	
San Benito	452,981	—	—	32,224	485,205	160,000	
San Bernardino	7,255,026	5,914,287	—	—	13,169,313	12,300,000	
San Diego	14,108,807	—	—	—	14,108,807	123,209,018	
San Francisco	—	—	—	—	—	—	
San Joaquin	2,741,578	161,546	—	—	2,903,124	5,399,261	
San Luis Obispo	4,581,914	—	—	—	4,581,914	4,490,224	
San Mateo	11,262,900	—	—	—	11,262,900	5,679,527	
Santa Barbara	8,987,108	877,477	—	—	9,864,585	5,356,178	
Santa Clara	26,234,468	—	—	—	26,234,468	14,723,156	
Santa Cruz	6,396,035	—	426,288	—	6,822,323	3,044,450	
Shasta	35,158	—	89,701	—	124,859	850,696	
Sierra	235,120	—	—	—	235,120	122,745	
Siskiyou	204	93,326	—	—	93,530	84,462	
Solano	767,468	—	26,607	—	794,075	29,949,491	
Sonoma	7,394,341	—	1,222,907	—	8,617,248	6,859,071	
Stanislaus	6,435,205	8,600	—	—	6,443,805	9,635,815	
Sutter	112,827	148,378	127,319	—	388,524	221,218	
Tehama	118,416	—	106,694	—	225,110	874,202	
Trinity	—	114,936	—	—	114,936	281,223	
Tulare	1,049,298	71,317	—	—	1,120,615	10,073,731	
Tuolumne	1,010,716	9,514	—	—	1,020,230	1,717,714	
Ventura	—	—	—	—	—	17,842,957	
Yolo	959,677	—	—	—	959,677	673,134	
Yuba	—	—	—	—	—	200,000	
Totals	\$ 264,496,219	\$ 55,108,586	\$ 6,420,831	\$ 15,594,862	\$ 341,620,498	\$ 760,966,169	

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2001-02 --- (continued)
Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----							Total Financing Uses and Transfers Out
Counties	Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out		
Alameda	\$ 33,118,341	\$ —	\$ 244,339,889	\$ 1,738,777,124	\$ 3,358,051	\$	\$ 1,742,135,175
Alpine	47,085	—	72,085	9,921,957	—		9,921,957
Amador	—	—	—	37,451,862	25,000		37,476,862
Butte	353,069	—	843,427	260,852,776	—		260,852,776
Calaveras	64,672	—	427,049	47,930,443	167,892		48,098,335
Colusa	256,779	2,118	760,293	30,845,659	1,420,918		32,266,577
Contra Costa	22,256,450	2,567,121	43,232,871	1,031,586,811	36,212,120		1,067,798,931
Del Norte	491,124	—	871,124	44,359,003	—		44,359,003
El Dorado	799,623	—	2,452,431	188,023,032	5,097,377		193,120,409
Fresno	9,314,738	—	21,314,738	919,160,715	—		919,160,715
Glenn	129,312	—	683,228	52,078,703	143,490		52,222,193
Humboldt	1,122,508	290,871	2,077,861	176,363,705	1,225,009		177,588,714
Imperial	2,848,328	—	4,711,621	187,343,986	54,278		187,398,264
Inyo	113,235	—	378,054	41,625,499	24,755		41,650,254
Kern	14,020,447	2,656,351	31,955,462	898,667,333	19,181,809		917,849,142
Kings	—	—	—	133,772,096	—		133,772,096
Lake	11,762	—	156,762	84,777,791	105,049		84,882,840
Lassen	98,549	1,024,034	1,580,733	43,756,358	115,042		43,871,400
Los Angeles	94,415,488	15,977,320	254,062,520	10,898,863,991	546,938,369		11,445,802,360
Madera	63,045	—	82,138	127,064,122	4,000		127,068,122
Marin	2,331,931	—	5,882,926	304,574,942	1,252,695		305,827,637
Mariposa	135,417	—	256,040	33,045,179	1,136,726		34,181,905
Mendocino	3,758,818	3,582,560	10,520,102	149,110,365	—		149,110,365
Merced	5,248,612	—	7,775,350	269,031,279	450,000		269,481,279
Modoc	31,973	—	96,973	28,809,140	353,880		29,163,020
Mono	42,494	—	354,825	25,299,058	—		25,299,058
Monterey	2,595,044	491,157	3,611,201	457,336,953	5,951,016		463,287,969
Napa	1,539,326	—	4,649,326	151,258,209	—		151,258,209
Nevada	1,269,737	—	22,984,987	119,245,506	150,000		119,395,506
Orange	72,387,237	—	107,431,572	2,324,431,045	—		2,324,431,045
Placer	1,382,537	—	2,173,238	270,414,595	4,699,974		275,114,569
Plumas	21,562	—	131,434	42,680,908	—		42,680,908
Riverside	33,958,349	—	46,193,349	1,552,003,450	15,184,000		1,567,187,450
Sacramento	42,363,155	10,669,090	69,005,656	1,849,209,726	—		1,849,209,726
San Benito	82,858	—	242,858	46,870,403	1,401,558		48,271,961
San Bernardino	12,898,655	7,515,403	32,714,058	1,833,062,325	10,319,464		1,843,381,789
San Diego	45,675,955	18,421,375	187,306,348	2,603,760,308	501,881		2,604,262,189
San Francisco	—	—	—	—	—		—
San Joaquin	3,418,342	2,912,278	11,729,881	617,854,976	25,063,007		642,917,983
San Luis Obispo	519,099	289,821	5,299,144	279,408,892	8,039,530		287,448,422
San Mateo	14,711,256	—	20,390,783	658,417,656	24,897,571		683,315,227
Santa Barbara	2,440,516	2,527,902	10,324,596	523,297,362	19,783,309		543,080,671
Santa Clara	8,345,753	—	23,068,909	1,835,958,570	189,802,507		2,025,761,077
Santa Cruz	3,051,175	4,671,209	10,766,834	398,193,133	—		398,193,133
Shasta	979,041	—	1,829,737	206,161,457	1,919,418		208,080,875
Sierra	—	24,161	146,906	13,583,573	66,206		13,649,779
Siskiyou	32,194	—	116,656	78,069,615	—		78,069,615
Solano	3,771,896	2,036,399	35,757,786	452,295,855	—		452,295,855
Sonoma	8,365,824	—	15,224,895	535,645,902	—		535,645,902
Stanislaus	11,729,453	1,223,518	22,588,786	522,922,054	4,843,652		527,765,706
Sutter	234,139	—	455,357	92,511,546	63,145		92,574,691
Tehama	376,402	67,357	1,317,961	76,255,454	916,471		77,171,925
Trinity	623,929	—	905,152	36,738,498	168,000		36,906,498
Tulare	7,372,690	—	17,446,421	474,664,878	4,498,698		479,163,576
Tuolumne	315,888	—	2,033,602	72,600,340	3,576,049		76,176,389
Ventura	8,489,385	4,104,686	30,437,028	678,872,272	28,437,034		707,309,306
Yolo	738,121	509,428	1,920,683	155,367,623	6,613,637		161,981,260
Yuba	95,818	—	295,818	89,792,978	884,671		90,677,649
Totals	\$ 480,859,136	\$ 81,564,159	\$ 1,323,389,464	\$ 36,811,978,991	\$ 975,047,258		\$ 37,787,026,249

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Alameda

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 203,353,172
Less Than County Wide Funds - Secured and Unsecured	10,392,605
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,160,315

Total Property Taxes	214,906,092
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Other Taxes

Sales and Use Taxes	16,274,340
Transportation Tax (Non-Transit)	—
Property Transfer	12,066,994
Transient Lodging	—
Timber Yield	—
Aircraft	1,582,071
Construction Development Taxes	—
Utility Users Tax	8,258,142
Other	3,667,501

Total Other Taxes	41,849,048
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Total Taxes	256,755,140
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Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments	—
--	----------

Licenses, Permits and Franchises

Animal Licenses	19,779
Business Licenses	92,519
Construction Permits	1,755,920
Road Privileges and Permits	840,461
Zoning Permits	132,471
Franchises	1,946,305
Other	695,898

Total Licenses Permits and Franchises	5,483,353
--	------------------

Fines, Forfeitures and Penalties

Vehicle Code Fines	5,328,390
Other Court Fines	2,502,056
Forfeitures and Penalties	5,501,867
Penalties and Cost on Delinquent Taxes	713,608

Total Fines, Forfeitures and Penalties	14,045,921
---	-------------------

Revenue from Use of Money and Property

Interest	40,784,487
Rents and Concessions	3,490,218
Royalties	—

Total Revenue from the Use of Money and Property	44,274,705
---	-------------------

Aid from Other Governmental Agencies

State

Highway Users Tax	23,885,990
Motor Vehicle In-Lieu Tax	99,813,089
Realignment from the Vehicle License Fee Fund	43,663,943
Public Assistance Administration	113,764,412
Public Assistance Programs	98,216,426
Realignment for Social Services	51,065,009

Health:

Aid for Mental Health	18,036,603
Realignment for Mental Health	51,278,148
Medically Indigent Adults	—
Alcohol and Drug Abuse	9,076,164
Other Aid for Health	21,581,259
Realignment for Health Services	17,968,153
Homeowners' Property Tax Relief	3,317,959
Open Space Tax Relief	159,165
SB90 Mandated Costs	6,655,020
Public Safety Fund	112,376,309

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	5,463,076
Office of Criminal Justice and Planning Programs	864,235
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	19,114,671

Total State	696,299,631
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Federal

Public Assistance Administration	159,590,439
Public Assistance Programs	88,867,864
Health Administration	15,763,170
Workforce Investment Act (WIA)	—
Community Development Block Grant	2,510,660
Health Grants	19,585,828

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	593,357
Law Enforcement	—
Other	18,742,593

Total Federal	305,653,911
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Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	17,905,855

Total Other Aid	17,905,855
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Charges for Current Services

Assessments and Tax Collection Fees	4,364,278
Property Tax Administrative Fees	8,534,295
Auditing and Accounting Fees	619,139
Communication Services	780,089
Election Services	2,114,599
Legal Services	2,388,902
Planning and Engineering Services	733,843
Agricultural Services	140,901
Civil Process Services	411,311
Court Fees and Costs	8,350,810
Booking Fees	951,746
Estate Fees	617,640
Human Services	667,387
Law Enforcement Services	36,666,594
Recording Fees	10,449,349
Road and Street Services	90,493
Health Fees	12,654,296
Mental Health Services	56,666,591
California Children Services	5,259,830
Sanitation Services	—
Institutional Care and Services	28,727,373
Library Services	2,582,661
Park and Recreation Fees	—

Other:

Personnel Services	756,988
Building Maintenance and Grounds	—
Administrative Services	2,843,211
Other	21,688,693

Total Charges for Current Services	209,061,019
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Miscellaneous Revenue

Other Sales	443,116
Tobacco Settlement	13,140,694
Welfare Repayments	—
Cancelled Warrants	—
Other	85,256,302

Total Miscellaneous Revenue	98,840,112
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Other Financing Sources

Sale of Fixed Assets	3,934,437
Proceeds from the Sale of Bonds	148,519,982
Other Long-Term Debt Proceeds	—

Total Other Financing Sources	152,454,419
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Total General County Revenues Before Transfers	1,800,774,066
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Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	20,618,350

Total General County Revenues and Transfers In	\$ 1,821,392,416
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Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,590,786	Total Roads	32,243,104
Clerk of the Board	989,657	Total Transportation Terminals	—
Administrative Officer	3,869,338	Total Transportation Systems	1,271,065
Other	—	Total Parking Facilities	1,237,557
Total Legislative and Administrative	8,449,781	Total Public Ways and Facilities	34,751,726
Finance		Health	
Auditor-Controller	9,831,299	Total Public Health	76,332,462
Treasurer-Tax Collector	7,496,434	Total Medical Care	94,120,698
Assessor	15,725,512	Total Mental Health	143,635,121
Other	13,792,553	Total Drug and Alcohol Abuse Services	24,911,347
Total Finance	46,845,798	Total Health	338,999,628
Counsel		Sanitation	
County Counsel	3,576,910	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,576,910	Public Assistance	
Total Personnel	7,003,920	Welfare	
Total Elections	5,470,861	Administration	73,441,081
Total Communications	830,273	Aid Programs - Cash (Grants)	231,599,645
Total Property Management	20,937,603	Total Welfare	305,040,726
Plant Acquisition		Social Services	
Jails	7,305,535	Administration and Programs	121,098,695
Courts	1,910,230	Other	—
Other	38,918,585	Total Social Services	121,098,695
Total Plant Acquisition	48,134,350	General Relief	
Total Promotion	1,057,581	Aid to Indigents	15,315,610
Total Other General	5,149,060	Indigent Burial	—
Total General	147,456,137	Total General Relief	15,315,610
Public Protection		Total Care of Court Wards	2,242,393
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	38,564,363	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	17,393,195	Other	72,322,794
County Clerk	—	Total Other Public Assistance	72,322,794
Grand Jury (Including Audit)	202,935	Total Public Assistance	516,020,218
District Attorney-Prosecution	40,283,188	Education	
District Attorney-Family Support	26,870,824	Total School Administration	—
Public Defender	28,057,579	Total Library Services	17,238,897
Court Appointed Counsel	4,255,038	Total Agricultural Education	168,262
Other	1,974,049	Total Other Education	—
Total Judicial	157,601,171	Total Education	17,407,159
Total Police Protection	55,510,890	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	90,783,077	Total Cultural Services	—
Juvenile Detention	32,324,165	Total Veteran Memorial Building	264,960
Probation	45,523,858	Total Small Craft Harbors	—
Total Detention and Correction	168,631,100	Total Recreation and Cultural	264,960
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	211,221,548
Protective Inspection		Total Interest on Long-Term Debt	33,118,341
Agricultural Commissioner	896,416	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,720,686	Total Debt Service	244,339,889
Other	1,050,504	Total General County Expenditures Before Transfers	1,738,777,124
Total Protective Inspection	3,667,606	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	112,024	Operating Transfers Between Funds Other Than	—
Recorder	7,463,940	Governmental and Enterprise	3,358,051
Coroner	4,049,012	Total General County Expenditures and Transfers Out	\$ 1,742,135,175
Emergency Services	1,557,649		
Planning and Zoning	26,993,338		
Pound	1,685,908		
Other	12,264,769		
Total Other Protection	54,126,640		
Total Public Protection	439,537,407		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,253,406,164	\$ 343,953,930	\$ 909,452,234

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Alameda

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1995	2004	\$ 310,150,000	\$ 310,150,000	\$ 169,445,000	\$ 140,705,000
1996 Pension Obligation Bonds	1996	2005	2018	935,505,000	454,480,000	—	454,480,000
Pension Obligation Bonds 2	1996	2005	2018	398,776,000	—	—	—
Total Pension Obligation Bonds				1,644,431,000	764,630,000	169,445,000	595,185,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	230,900	1,204,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	60,000	335,000
Total Special Assessment Bonds				1,830,000	1,830,000	290,900	1,539,100
Certificates of Participation							
Capital Projects - COP	1995	1995	2016	11,125,000	11,125,000	11,125,000	—
Capital Projects	1997	1998	2012	9,480,000	—	—	—
Total Certificates of Participation				20,605,000	11,125,000	11,125,000	—
Other Long-Term Debt Schedule							
Lease - Pitney Bowes Mail System	—	—	—	—	—	—	—
Lease - Office Paneling System	—	—	—	—	—	—	—
Lease - Wirtgen Asphalt Grinder	—	—	—	—	—	—	12,811
Lease - Gradall Excavator	—	—	—	—	—	—	64,950
Compensated Absences	—	—	—	—	—	—	—
Lease - Storm/Basin Cleaner	—	—	—	—	—	—	126,989
Broom sweeper	—	—	—	—	—	—	117,000
Compensated Absences	—	—	—	—	—	—	39,820,637
Office Furnishings	—	—	—	—	—	—	2,742,842
Voting Equipment	—	—	—	—	—	—	12,764,060
Total Other Long-Term Debt Schedule				—	—	—	55,649,289
County Total Bonds and Other Long-Term Debt				\$ 1,666,866,000	\$ 777,585,000	\$ 180,860,900	\$ 652,373,389

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 693,736,502
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Pension Obligation Bond debt service expenditures are allocated over various operating expenditure categories by department, in addition to being reported in the debt service principal and interest operating expenditure categories, thereby double reporting the debt service expenditures in the amount of \$65,829,793. The county reported in this manner to determine the true departmental cost for budgetary purposes. The amounts reported on each operating expenditure category by department are indeterminable.
Reference: Table 6, Statement of County Expenditures.
2. Informational Note: Long-Term Debt, Certificates of Participation - 1997 Capital Projects has been reclassified to a Long-Term Capital Lease due to a lease agreement between the County of Alameda and the special district, ABAG Finance Corporation. The special district issued the Certificates of Participation and leases back to the County of Alameda.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	552,842
County Wide Secured and Unsecured	\$	2,023,228	Public Assistance Programs	203,530
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		611,594	Community Development Block Grant	—
Total Property Taxes		2,634,822	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		225,347	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		44,183	DEA Programs/Drug and Alcohol Programs	388,061
Transient Lodging		607,579	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	11,246
Construction Development Taxes		—	Road Projects	475,000
Utility Users Tax		—	Law Enforcement	9,974
Other		—	Other	535,161
Total Other Taxes		877,109	Total Federal	2,175,814
Total Taxes		3,511,931	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	30,000
Capital Outlay		—	Total Other Aid	30,000
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	—
Animal Licenses		140	Property Tax Administrative Fees	—
Business Licenses		1,875	Auditing and Accounting Fees	—
Construction Permits		247,059	Communication Services	—
Road Privileges and Permits		2,075	Election Services	554
Zoning Permits		—	Legal Services	3,225
Franchises		19,275	Planning and Engineering Services	5,025
Other		512	Agricultural Services	—
Total Licenses Permits and Franchises		270,936	Civil Process Services	1,034
Fines, Forfeitures and Penalties			Court Fees and Costs	—
Vehicle Code Fines		2,495	Booking Fees	—
Other Court Fines		19,901	Estate Fees	—
Forfeitures and Penalties		—	Human Services	—
Penalties and Cost on Delinquent Taxes		25,547	Law Enforcement Services	3,657
Total Fines, Forfeitures and Penalties		47,943	Recording Fees	15,453
Revenue from Use of Money and Property			Road and Street Services	177,332
Interest		188,192	Health Fees	17,745
Rents and Concessions		180,408	Mental Health Services	21,864
Royalties		54,633	California Children Services	—
Total Revenue from the Use of Money and Property		423,233	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	2,041
Highway Users Tax		417,924	Park and Recreation Fees	13,532
Motor Vehicle In-Lieu Tax		87,963	Other:	
Realignment from the Vehicle License Fee Fund		—	Personnel Services	—
Public Assistance Administration		418,104	Building Maintenance and Grounds	—
Public Assistance Programs		152,979	Administrative Services	17,274
Realignment for Social Services		136,890	Other	148,252
Health:			Total Charges for Current Services	426,988
Aid for Mental Health		832	Miscellaneous Revenue	
Realignment for Mental Health		145,000	Other Sales	731
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		—	Welfare Repayments	—
Other Aid for Health		216,009	Cancelled Warrants	—
Realignment for Health Services		—	Other	398,999
Homeowners' Property Tax Relief		7,766	Total Miscellaneous Revenue	399,730
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		120,192	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		100,000	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	10,209,228
Library		3,304	Transfers In	
District Attorney Programs		44,086	Total Transfers In from Enterprises	—
Law Enforcement		530,376	Operating Transfers Between Funds Other Than Governmental and Enterprise	802,832
Other		541,228	Total General County Revenues and Transfers In	\$ 11,012,060
Total State		2,922,653		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 233,433	Total Roads	1,457,638
Clerk of the Board	135,030	Total Transportation Terminals	—
Administrative Officer	83,374	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	451,837	Total Public Ways and Facilities	1,457,638
Finance		Health	
Auditor-Controller	186,981	Total Public Health	370,524
Treasurer-Tax Collector	131,528	Total Medical Care	21,864
Assessor	187,900	Total Mental Health	184,973
Other	1	Total Drug and Alcohol Abuse Services	343,625
Total Finance	506,410	Total Health	920,986
Counsel		Sanitation	
County Counsel	70,341	Total Refuse Collection and Disposal	11,431
Other	70,972	Total Sanitation	11,431
Total Counsel	141,313	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	17,323	Administration	606,242
Total Communications	77,731	Aid Programs - Cash (Grants)	514,632
Total Property Management	266,656	Total Welfare	1,120,874
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	39,063
Courts	—	Other	—
Other	107,185	Total Social Services	39,063
Total Plant Acquisition	107,185	General Relief	
Total Promotion	58,000	Aid to Indigents	4,071
Total Other General	1,211,168	Indigent Burial	—
Total General	2,837,623	Total General Relief	4,071
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,756	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	260,487	Other	28,677
County Clerk	—	Total Other Public Assistance	28,677
Grand Jury (Including Audit)	3,450	Total Public Assistance	1,192,685
District Attorney-Prosecution	47,315	Education	
District Attorney-Family Support	44,085	Total School Administration	42,094
Public Defender	38,101	Total Library Services	251,646
Court Appointed Counsel	—	Total Agricultural Education	—
Other	10,095	Total Other Education	119,819
Total Judicial	462,289	Total Education	413,559
Total Police Protection	1,459,538	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	52,711
Adult Detention	151,329	Total Cultural Services	—
Juvenile Detention	28,942	Total Veteran Memorial Building	—
Probation	117,313	Total Small Craft Harbors	—
Total Detention and Correction	297,584	Total Recreation and Cultural	52,711
Total Fire Protection	94,568	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	25,000
Protective Inspection		Total Interest on Long-Term Debt	47,085
Agricultural Commissioner	9,786	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	247,061	Total Debt Service	72,085
Other	—	Total General County Expenditures Before Transfers	9,921,957
Total Protective Inspection	256,847	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	50	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out \$	9,921,957
Emergency Services	165,087		
Planning and Zoning	165,746		
Pound	—		
Other	61,530		
Total Other Protection	392,413		
Total Public Protection	2,963,239		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,643,815	\$ 2,720,092	\$ 923,723

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Alpine

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	336,886
Total Other Long-Term Debt Schedule				—	—	—	336,886
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 336,886

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,146,181
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alpine

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	73,013
Net Operating Income (Loss)	(73,013)
Total Non-Operating Revenue	64,482
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(8,531)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (8,531)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Amador

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,372,378
County Wide Secured and Unsecured	\$	8,617,229		Public Assistance Programs	478,287
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		59,025		Community Development Block Grant	—
Total Property Taxes		8,676,254		Health Grants	28,323
Other Taxes				Other:	
Sales and Use Taxes		1,982,222		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		267,936		Office of Criminal Justice and Planning Programs	548,480
Property Transfer		199,977		DEA Programs/Drug and Alcohol Programs	33,471
Transient Lodging		100,847		District Attorney Programs	2,039,354
Timber Yield		55,738		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	362,921
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	370,230
Total Other Taxes		2,606,720		Total Federal	5,233,444
Total Taxes		11,282,974		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	97,686
Animal Licenses		24,823		Property Tax Administrative Fees	—
Business Licenses		—		Auditing and Accounting Fees	6,091
Construction Permits		311,033		Communication Services	—
Road Privileges and Permits		20,317		Election Services	42,328
Zoning Permits		19,001		Legal Services	26,137
Franchises		306,156		Planning and Engineering Services	193,482
Other		4,480		Agricultural Services	42,843
Total Licenses Permits and Franchises		685,810		Civil Process Services	607
Fines, Forfeitures and Penalties				Court Fees and Costs	296,388
Vehicle Code Fines		45,836		Booking Fees	13,843
Other Court Fines		975,665		Estate Fees	—
Forfeitures and Penalties		—		Human Services	44,802
Penalties and Cost on Delinquent Taxes		—		Law Enforcement Services	429,914
Total Fines, Forfeitures and Penalties		1,021,501		Recording Fees	156,719
Revenue from Use of Money and Property				Road and Street Services	123,098
Interest		1,732,372		Health Fees	216,963
Rents and Concessions		64,273		Mental Health Services	68,469
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		1,796,645		Sanitation Services	205,299
Aid from Other Governmental Agencies				Institutional Care and Services	2,742
State				Library Services	7,195
Highway Users Tax		1,178,145		Park and Recreation Fees	9,993
Motor Vehicle In-Lieu Tax		2,299,666		Other:	
Realignment from the Vehicle License Fee Fund		1,430,648		Personnel Services	—
Public Assistance Administration		1,310,921		Building Maintenance and Grounds	—
Public Assistance Programs		1,092,990		Administrative Services	—
Realignment for Social Services		1,646,238		Other	330
Health:				Total Charges for Current Services	1,984,929
Aid for Mental Health		844,737		Miscellaneous Revenue	
Realignment for Mental Health		695,809		Other Sales	35,357
Medically Indigent Adults		171,522		Tobacco Settlement	384,530
Alcohol and Drug Abuse		565,956		Welfare Repayments	79,419
Other Aid for Health		617,418		Cancelled Warrants	—
Realignment for Health Services		864,842		Other	518,995
Homeowners' Property Tax Relief		174,643		Total Miscellaneous Revenue	1,018,301
Open Space Tax Relief		114,657		Other Financing Sources	
SB90 Mandated Costs		71,059		Sale of Fixed Assets	—
Public Safety Fund		1,881,920		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		124,392		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		178,979		Total General County Revenues Before Transfers	40,146,496
Library		53,886		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		689,357		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		1,115,107		Total General County Revenues and Transfers In	\$ 40,146,496
Total State		17,122,892			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 431,805	Total Roads	3,683,677
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	105,339	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	537,144	Total Public Ways and Facilities	3,683,677
Finance		Health	
Auditor-Controller	542,978	Total Public Health	1,865,605
Treasurer-Tax Collector	415,554	Total Medical Care	—
Assessor	758,519	Total Mental Health	1,723,800
Other	60,356	Total Drug and Alcohol Abuse Services	776,844
Total Finance	1,777,407	Total Health	4,366,249
Counsel		Sanitation	
County Counsel	299,312	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	299,312	Public Assistance	
Total Personnel	28,000	Welfare	
Total Elections	268,164	Administration	2,258,535
Total Communications	—	Aid Programs - Cash (Grants)	2,962,077
Total Property Management	327,966	Total Welfare	5,220,612
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	589,548
Courts	—	Other	—
Other	804,035	Total Social Services	589,548
Total Plant Acquisition	804,035	General Relief	
Total Promotion	50,342	Aid to Indigents	27,113
Total Other General	525,364	Indigent Burial	1,200
Total General	4,617,734	Total General Relief	28,313
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	61,773
Trial Court Maintenance of Effort (MOE)	265,707	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	26,859	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	45,827	Total Public Assistance	5,900,246
District Attorney-Prosecution	2,217,875	Education	
District Attorney-Family Support	2,045,231	Total School Administration	—
Public Defender	479,464	Total Library Services	652,029
Court Appointed Counsel	—	Total Agricultural Education	109,113
Other	86,914	Total Other Education	—
Total Judicial	5,167,877	Total Education	761,142
Total Police Protection	5,261,823	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	48,162
Adult Detention	1,678,003	Total Cultural Services	117,789
Juvenile Detention	207,585	Total Veteran Memorial Building	—
Probation	1,796,304	Total Small Craft Harbors	—
Total Detention and Correction	3,681,892	Total Recreation and Cultural	165,951
Total Fire Protection	201,641	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	416,549	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	414,784	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	37,451,862
Total Protective Inspection	831,333	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,000
Local Agency Formation Commission (LAFCO)	38,024	Operating Transfers Between Funds Other Than	—
Recorder	349,624	Governmental and Enterprise	—
Coroner	154,269	Total General County Expenditures and Transfers Out	\$ 37,476,862
Emergency Services	81,951		
Planning and Zoning	226,880		
Pound	321,680		
Other	1,639,869		
Total Other Protection	2,812,297		
Total Public Protection	17,956,863		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 23,336,136	\$ 13,753,177	\$ 9,582,959

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	1,315,506
Total Other Long-Term Debt Schedule				—	—	—	1,315,506
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,315,506
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ —	—				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	130,732
Total Operating Expenses		522,181
Net Operating Income (Loss)		(391,449)
Total Non-Operating Revenue		313,737
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(77,712)
Transfers In from the County		25,000
Transfers Out to the County		—
Net Transfers In (Out)		25,000
Net Income (Loss)	\$	(52,712)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	734,079
Total Operating Expenses		970,312
Net Operating Income (Loss)		(236,233)
Total Non-Operating Revenues		85,748
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(150,485)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(150,485)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Butte

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 8,239,653
Less Than County Wide Funds - Secured and Unsecured	5,692,668
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	30,636

Total Property Taxes **13,962,957**

Other Taxes

Sales and Use Taxes	3,278,612
Transportation Tax (Non-Transit)	1,205,965
Property Transfer	778,139
Transient Lodging	40,911
Timber Yield	237,887
Aircraft	63,600
Construction Development Taxes	—
Utility Users Tax	—
Other	—

Total Other Taxes **5,605,114**

Total Taxes **19,568,071**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	71,157
Business Licenses	239,230
Construction Permits	1,188,014
Road Privileges and Permits	33,462
Zoning Permits	159,867
Franchises	1,133,103
Other	143,085

Total Licenses Permits and Franchises **2,967,918**

Fines, Forfeitures and Penalties

Vehicle Code Fines	—
Other Court Fines	1,024,929
Forfeitures and Penalties	955,239
Penalties and Cost on Delinquent Taxes	2,225,368

Total Fines, Forfeitures and Penalties **4,205,536**

Revenue from Use of Money and Property

Interest	2,917,804
Rents and Concessions	45,484
Royalties	—

Total Revenue from the Use of Money and Property **2,963,288**

Aid from Other Governmental Agencies

State

Highway Users Tax	5,901,086
Motor Vehicle In-Lieu Tax	13,081,887
Realignment from the Vehicle License Fee Fund	9,901,780
Public Assistance Administration	16,213,933
Public Assistance Programs	27,693,087
Realignment for Social Services	15,265,263

Health:

Aid for Mental Health	17,196,828
Realignment for Mental Health	3,920,079
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,639,831
Other Aid for Health	4,458,373
Realignment for Health Services	2,082,326
Homeowners' Property Tax Relief	348,207
Open Space Tax Relief	640,599
SB90 Mandated Costs	199,931
Public Safety Fund	10,079,441

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,017,453
Office of Criminal Justice and Planning Programs	679,493
Library	347,734
District Attorney Programs	2,545,715
Law Enforcement	889,859
Other	7,637,918

Total State **141,740,823**

Federal

Public Assistance Administration	23,065,395
Public Assistance Programs	30,354,836
Health Administration	470,275
Workforce Investment Act (WIA)	—
Community Development Block Grant	2,164,204
Health Grants	979,445

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	769,902
DEA Programs/Drug and Alcohol Programs	1,271,853
District Attorney Programs	6,851,447
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,666,987
Law Enforcement	148,169
Other	6,586,774

Total Federal **74,329,287**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	2,267,967

Total Other Aid **2,267,967**

Charges for Current Services

Assessments and Tax Collection Fees	570,100
Property Tax Administrative Fees	776,833
Auditing and Accounting Fees	273,374
Communication Services	—
Election Services	113,359
Legal Services	743,762
Planning and Engineering Services	371,563
Agricultural Services	67,954
Civil Process Services	93,909
Court Fees and Costs	1,727,278
Booking Fees	74,608
Estate Fees	214,485
Human Services	234,515
Law Enforcement Services	1,449,465
Recording Fees	652,287
Road and Street Services	106,797
Health Fees	1,190,244
Mental Health Services	682,616
California Children Services	3,677
Sanitation Services	—
Institutional Care and Services	95,337
Library Services	46,373
Park and Recreation Fees	—

Other:

Personnel Services	22,811
Building Maintenance and Grounds	48,594
Administrative Services	179,475
Other	1,593,373

Total Charges for Current Services **11,332,789**

Miscellaneous Revenue

Other Sales	6,184
Tobacco Settlement	2,455,067
Welfare Repayments	—
Cancelled Warrants	—
Other	2,791,373

Total Miscellaneous Revenue **5,252,624**

Other Financing Sources

Sale of Fixed Assets	26,487
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	1,428,917

Total Other Financing Sources **1,455,404**

Total General County Revenues Before Transfers **266,083,707**

Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 266,083,707**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 555,479	Total Roads	14,044,251
Clerk of the Board	182,056	Total Transportation Terminals	—
Administrative Officer	1,196,422	Total Transportation Systems	—
Other	339,230	Total Parking Facilities	—
Total Legislative and Administrative	2,273,187	Total Public Ways and Facilities	14,044,251
Finance		Health	
Auditor-Controller	1,873,673	Total Public Health	10,115,078
Treasurer-Tax Collector	1,547,517	Total Medical Care	6,625,637
Assessor	2,824,170	Total Mental Health	25,264,481
Other	386,814	Total Drug and Alcohol Abuse Services	3,164,826
Total Finance	6,632,174	Total Health	45,170,022
Counsel		Sanitation	
County Counsel	1,401,384	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,401,384	Public Assistance	
Total Personnel	856,866	Welfare	
Total Elections	1,050,954	Administration	29,738,155
Total Communications	—	Aid Programs - Cash (Grants)	43,843,617
Total Property Management	22,084	Total Welfare	73,581,772
Plant Acquisition		Social Services	
Jails	6,899,099	Administration and Programs	33,646,882
Courts	—	Other	—
Other	4,030,727	Total Social Services	33,646,882
Total Plant Acquisition	10,929,826	General Relief	
Total Promotion	—	Aid to Indigents	585,785
Total Other General	483,282	Indigent Burial	—
Total General	23,649,757	Total General Relief	585,785
Public Protection		Total Care of Court Wards	177,042
Judicial		Total Veteran Services	148,534
Trial Court Maintenance of Effort (MOE)	1,217,052	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	234,405	Workforce Investment Act (WIA)	—
Other Trial Court	1,864,237	Other	270,789
County Clerk	—	Total Other Public Assistance	270,789
Grand Jury (Including Audit)	103,931	Total Public Assistance	108,410,804
District Attorney-Prosecution	7,430,986	Education	
District Attorney-Family Support	7,941,319	Total School Administration	—
Public Defender	2,275,653	Total Library Services	2,088,207
Court Appointed Counsel	—	Total Agricultural Education	178,374
Other	3,493	Total Other Education	—
Total Judicial	21,071,076	Total Education	2,266,581
Total Police Protection	10,899,272	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	22,853
Adult Detention	9,375,768	Total Cultural Services	—
Juvenile Detention	2,101,404	Total Veteran Memorial Building	254,140
Probation	6,591,041	Total Small Craft Harbors	—
Total Detention and Correction	18,068,213	Total Recreation and Cultural	276,993
Total Fire Protection	9,117,030	Debt Service	
Total Flood Control - Soil and Water Conservation	443,830	Total Retirement of Long-Term Debt	490,358
Protective Inspection		Total Interest on Long-Term Debt	353,069
Agricultural Commissioner	1,404,436	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,462,983	Total Debt Service	843,427
Other	—	Total General County Expenditures Before Transfers	260,852,776
Total Protective Inspection	2,867,419	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	210,175	Operating Transfers Between Funds Other Than	—
Recorder	912,947	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 260,852,776
Emergency Services	154,868		
Planning and Zoning	1,700,719		
Pound	470,500		
Other	274,892		
Total Other Protection	3,724,101		
Total Public Protection	66,190,941		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 97,221,118	\$ 26,989,511	\$ 70,231,607

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Accrued Compensated Leave	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	8,461,154
Fire Trucks Capital Lease	—	—	—	—	—	—	1,428,917
Total Other Long-Term Debt Schedule				—	—	—	9,890,071
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 9,890,071
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	8,009,568				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 238,925
Local Cash Grants	1,197,267
State Cash Grants	—
Federal Cash Grants	315,821
Other Revenues	51,167
Total Revenues	1,803,180
Purchased Transportation	1,328,832
Other Expenses	454,107
Total Expenses	1,782,939
Net Transit Income (Loss)	20,241
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 20,241
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	41,505
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 41,505

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 4,185,002
Total Operating Expenses	4,571,603
Net Operating Income (Loss)	(386,601)
Total Non-Operating Revenues	1,043,577
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	656,976
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 656,976
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Calaveras

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,030,553
County Wide Secured and Unsecured	\$	6,852,708	Public Assistance Programs	2,334,753
Less Than County Wide Funds - Secured and Unsecured		597,698	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		4,266	Community Development Block Grant	—
Total Property Taxes		7,454,672	Health Grants	100,484
Other Taxes			Other:	
Sales and Use Taxes		1,910,170	Community Oriented Policing Services (COPS)	79,022
Transportation Tax (Non-Transit)		132,999	Office of Criminal Justice and Planning Programs	434,104
Property Transfer		417,703	DEA Programs/Drug and Alcohol Programs	17,739
Transient Lodging		292,708	District Attorney Programs	—
Timber Yield		76,776	Aging Programs	—
Aircraft		61	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	1,052,258
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	533,073
Total Other Taxes		2,830,417	Total Federal	6,581,986
Total Taxes		10,285,089	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	—
Capital Outlay		—	Total Other Aid	—
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	545,476
Animal Licenses		72,115	Property Tax Administrative Fees	—
Business Licenses		57,105	Auditing and Accounting Fees	21,072
Construction Permits		1,494,396	Communication Services	—
Road Privileges and Permits		86,567	Election Services	68,716
Zoning Permits		19,355	Legal Services	5,234
Franchises		545,640	Planning and Engineering Services	131,501
Other		165,636	Agricultural Services	4,691
Total Licenses Permits and Franchises		2,440,814	Civil Process Services	10,844
Fines, Forfeitures and Penalties			Court Fees and Costs	234,357
Vehicle Code Fines		237,320	Booking Fees	3,790
Other Court Fines		120,956	Estate Fees	—
Forfeitures and Penalties		12,242	Human Services	1,467
Penalties and Cost on Delinquent Taxes		63,737	Law Enforcement Services	128,285
Total Fines, Forfeitures and Penalties		434,255	Recording Fees	257,157
Revenue from Use of Money and Property			Road and Street Services	42,877
Interest		912,197	Health Fees	—
Rents and Concessions		1,111	Mental Health Services	40,588
Royalties		—	California Children Services	174,531
Total Revenue from the Use of Money and Property		913,308	Sanitation Services	341,129
Aid from Other Governmental Agencies			Institutional Care and Services	211
State			Library Services	14,172
Highway Users Tax		1,850,409	Park and Recreation Fees	16,062
Motor Vehicle In-Lieu Tax		2,562,844	Other:	
Realignment from the Vehicle License Fee Fund		1,594,109	Personnel Services	—
Public Assistance Administration		2,646,594	Building Maintenance and Grounds	—
Public Assistance Programs		2,788,959	Administrative Services	1,568
Realignment for Social Services		1,010,312	Other	2,131,579
Health:			Total Charges for Current Services	4,175,307
Aid for Mental Health		1,228,529	Miscellaneous Revenue	
Realignment for Mental Health		658,579	Other Sales	57,708
Medically Indigent Adults		—	Tobacco Settlement	1,404,725
Alcohol and Drug Abuse		156,193	Welfare Repayments	69,927
Other Aid for Health		711,691	Cancelled Warrants	17,231
Realignment for Health Services		332,756	Other	1,195,702
Homeowners' Property Tax Relief		137,772	Total Miscellaneous Revenue	2,745,293
Open Space Tax Relief		195,227	Other Financing Sources	
SB90 Mandated Costs		68,569	Sale of Fixed Assets	—
Public Safety Fund		1,163,327	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		289,730	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		505,859	Total General County Revenues Before Transfers	48,976,518
Library		62,632	Transfers In	
District Attorney Programs		256,054	Total Transfers In from Enterprises	—
Law Enforcement		542,667	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,671,804
Other		2,637,654	Total General County Revenues and Transfers In	\$ 51,648,322
Total State		21,400,466		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General		Public Ways and Facilities	
Board of Supervisors	\$ 296,066	Total Roads	6,939,422
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	690,785	Total Transportation Systems	—
Other	1,669	Total Parking Facilities	—
Total Legislative and Administrative	988,520	Total Public Ways and Facilities	6,939,422
Finance		Health	
Auditor-Controller	666,443	Total Public Health	2,868,836
Treasurer-Tax Collector	387,577	Total Medical Care	—
Assessor	1,084,319	Total Mental Health	2,053,204
Other	—	Total Drug and Alcohol Abuse Services	630,293
Total Finance	2,138,339	Total Health	5,552,333
Counsel		Sanitation	
County Counsel	403,556	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	403,556	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	274,179	Administration	4,723,684
Total Communications	1,689	Aid Programs - Cash (Grants)	5,428,342
Total Property Management	461,492	Total Welfare	10,152,026
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	591,733
Other	691,318	Total Social Services	591,733
Total Plant Acquisition	691,318	General Relief	
Total Promotion	239,059	Aid to Indigents	—
Total Other General	2,352,220	Indigent Burial	—
Total General	7,550,372	Total General Relief	—
Public Protection		Total Care of Court Wards	250,047
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	310,331	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	397,868
County Clerk	161,849	Total Other Public Assistance	397,868
Grand Jury (Including Audit)	44,222	Total Public Assistance	11,391,674
District Attorney-Prosecution	628,664	Education	
District Attorney-Family Support	789,423	Total School Administration	—
Public Defender	289,240	Total Library Services	543,809
Court Appointed Counsel	—	Total Agricultural Education	147,220
Other	106,161	Total Other Education	—
Total Judicial	2,329,890	Total Education	691,029
Total Police Protection	5,796,966	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,462
Adult Detention	1,191,964	Total Cultural Services	15,362
Juvenile Detention	669,206	Total Veteran Memorial Building	—
Probation	405,274	Total Small Craft Harbors	—
Total Detention and Correction	2,266,444	Total Recreation and Cultural	24,824
Total Fire Protection	917,468	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	362,377
Protective Inspection		Total Interest on Long-Term Debt	64,672
Agricultural Commissioner	617,698	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,490,143	Total Debt Service	427,049
Other	—	Total General County Expenditures Before Transfers	47,930,443
Total Protective Inspection	2,107,841	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	277,167	Governmental and Enterprise	167,892
Coroner	96,885	Total General County Expenditures and Transfers Out	\$ 48,098,335
Emergency Services	300,582		
Planning and Zoning	869,223		
Pound	271,550		
Other	119,724		
Total Other Protection	1,935,131		
Total Public Protection	15,353,740		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 28,815,528	\$ 12,966,988	\$ 15,848,540

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Airport Electric	1999	—	—	\$ 154,168	\$ —	\$ 12,571	\$ 94,310
Airport Hangars	1999	—	—	391,554	—	20,800	228,800
Total State Construction Loans				545,722	—	33,371	323,110
Other Long-Term Debt Schedule							
Mail Machine	—	—	—	—	—	—	1,268
Imperial Bank Equip-Vehicle Lease	—	—	—	—	—	—	52,825
Mun Serv Grp #5-Vehicle Lease	—	—	—	—	—	—	—
Caterpillar Fin Serv-3 Graders	—	—	—	—	—	—	33,427
Caterpillar Fin Serv-Grader	—	—	—	—	—	—	83,341
Mun Serv Grp #6-Vehicle Lease	—	—	—	—	—	—	18,202
Mun Serv Grp #A-Vehicle Lease	—	—	—	—	—	—	8,503
Mun Serv Grp #7-Vehicle Lease	—	—	—	—	—	—	111,638
CWHS Building Lease	—	—	—	—	—	—	6,866,414
Mun Serv Grp #8-5 Police Veh	—	—	—	—	—	—	186,003
Total Other Long-Term Debt Schedule				—	—	—	7,361,621
County Total Bonds and Other Long-Term Debt				\$ 545,722	\$ —	\$ 33,371	\$ 7,684,731
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	310,676				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 33,372
Local Cash Grants	266,715
State Cash Grants	109,232
Federal Cash Grants	20,097
Other Revenues	59,765
Total Revenues	489,181
Purchased Transportation	334,513
Other Expenses	212,898
Total Expenses	547,411
Net Transit Income (Loss)	(58,230)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (58,230)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 165,014
Total Operating Expenses	43,101
Net Operating Income (Loss)	121,913
Total Non-Operating Revenue	67,761
Total Non-Operating Expenses	134,977
Income (Loss) Before Operating Transfers	54,697
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 54,697
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 3,878,383
Total Operating Expenses	2,681,095
Net Operating Income (Loss)	1,197,288
Total Non-Operating Revenues	176,715
Total Non-Operating Expenses	2,523,822
Income (Loss) Before Operating Transfers	(1,149,819)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,149,819)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The Long-Term Capital Lease Obligation, CWHS Building Lease, has been reclassified from a capital lease obligation to an operating lease because this lease is not for capital purchase. The ending balance of the CWHS Building Lease as of June 30, 2002, is \$6,866,414, and is now reported under Other Long-Term Debt.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Colusa

Taxes				Federal	
Property Taxes				Public Assistance Administration	993,488
County Wide Secured and Unsecured	\$	4,214,483		Public Assistance Programs	770,276
Less Than County Wide Funds - Secured and Unsecured		625,103		Health Administration	6,468
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		6,356		Community Development Block Grant	—
Total Property Taxes		4,845,942		Health Grants	22,481
Other Taxes				Other:	
Sales and Use Taxes		654,420		Community Oriented Policing Services (COPS)	15,000
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		—		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		—		District Attorney Programs	619,251
Timber Yield		—		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	995,165
Total Other Taxes		654,420		Total Federal	3,422,129
Total Taxes		5,500,362		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	2,073
Operations		—		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	2,073
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	73,713
Animal Licenses		9,445		Property Tax Administrative Fees	190,822
Business Licenses		12,212		Auditing and Accounting Fees	5,633
Construction Permits		112,275		Communication Services	—
Road Privileges and Permits		14,095		Election Services	23,677
Zoning Permits		17,772		Legal Services	34,892
Franchises		398,719		Planning and Engineering Services	106,971
Other		334,809		Agricultural Services	66,504
Total Licenses Permits and Franchises		899,327		Civil Process Services	56,035
Fines, Forfeitures and Penalties				Court Fees and Costs	26,134
Vehicle Code Fines		70,504		Booking Fees	—
Other Court Fines		879,253		Estate Fees	4,290
Forfeitures and Penalties		123,590		Human Services	23,890
Penalties and Cost on Delinquent Taxes		215,582		Law Enforcement Services	197,347
Total Fines, Forfeitures and Penalties		1,288,929		Recording Fees	161,813
Revenue from Use of Money and Property				Road and Street Services	42,417
Interest		185,779		Health Fees	29,800
Rents and Concessions		30,841		Mental Health Services	1,204
Royalties		26		California Children Services	260
Total Revenue from the Use of Money and Property		216,646		Sanitation Services	3,760
Aid from Other Governmental Agencies				Institutional Care and Services	29,658
State				Library Services	1,003
Highway Users Tax		1,248,973		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		1,403,698		Other:	
Realignment from the Vehicle License Fee Fund		1,284,962		Personnel Services	—
Public Assistance Administration		1,411,722		Building Maintenance and Grounds	—
Public Assistance Programs		875,438		Administrative Services	10,412
Realignment for Social Services		970,762		Other	112,677
Health:				Total Charges for Current Services	1,202,912
Aid for Mental Health		312,065		Miscellaneous Revenue	
Realignment for Mental Health		1,092,279		Other Sales	14,342
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		833,746		Welfare Repayments	—
Other Aid for Health		645,577		Cancelled Warrants	—
Realignment for Health Services		759,270		Other	1,517,313
Homeowners' Property Tax Relief		64,445		Total Miscellaneous Revenue	1,531,655
Open Space Tax Relief		748,878		Other Financing Sources	
SB90 Mandated Costs		42,576		Sale of Fixed Assets	17,860
Public Safety Fund		1,108,043		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		179,486		Total Other Financing Sources	17,860
Office of Criminal Justice and Planning Programs		402,803		Total General County Revenues Before Transfers	31,274,549
Library		90,600		Transfers In	
District Attorney Programs		61,795		Total Transfers In from Enterprises	—
Law Enforcement		42,308		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		3,613,230		Total General County Revenues and Transfers In	\$ 31,274,549
Total State		17,192,656			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 321,478	Total Roads	4,477,245
Clerk of the Board	194,319	Total Transportation Terminals	24,045
Administrative Officer	118,272	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	634,069	Total Public Ways and Facilities	4,501,290
Finance		Health	
Auditor-Controller	410,227	Total Public Health	1,836,866
Treasurer-Tax Collector	182,408	Total Medical Care	220,000
Assessor	820,112	Total Mental Health	1,500,342
Other	35,421	Total Drug and Alcohol Abuse Services	942,864
Total Finance	1,448,168	Total Health	4,500,072
Counsel		Sanitation	
County Counsel	136,540	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	136,540	Public Assistance	
Total Personnel	(10,907)	Welfare	
Total Elections	158,035	Administration	2,650,911
Total Communications	—	Aid Programs - Cash (Grants)	2,405,962
Total Property Management	1,431,206	Total Welfare	5,056,873
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	131,501
Courts	—	Other	5,386
Other	—	Total Social Services	136,887
Total Plant Acquisition	—	General Relief	
Total Promotion	25,000	Aid to Indigents	58,997
Total Other General	215,741	Indigent Burial	4,200
Total General	4,037,852	Total General Relief	63,197
Public Protection		Total Care of Court Wards	43,573
Judicial		Total Veteran Services	30,776
Trial Court Maintenance of Effort (MOE)	397,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	237,005	Workforce Investment Act (WIA)	—
Other Trial Court	186,568	Other	10,220
County Clerk	—	Total Other Public Assistance	10,220
Grand Jury (Including Audit)	3,845	Total Public Assistance	5,341,526
District Attorney-Prosecution	704,131	Education	
District Attorney-Family Support	700,489	Total School Administration	918
Public Defender	256,870	Total Library Services	613,276
Court Appointed Counsel	8,367	Total Agricultural Education	249,072
Other	194,262	Total Other Education	—
Total Judicial	2,689,005	Total Education	863,266
Total Police Protection	3,145,215	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,276
Adult Detention	1,969,967	Total Cultural Services	—
Juvenile Detention	269,880	Total Veteran Memorial Building	16,269
Probation	943,211	Total Small Craft Harbors	—
Total Detention and Correction	3,183,058	Total Recreation and Cultural	21,545
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,440	Total Retirement of Long-Term Debt	501,396
Protective Inspection		Total Interest on Long-Term Debt	256,779
Agricultural Commissioner	705,250	Total Interest on Short-Term Notes and Warrants	2,118
Building Inspector	226,046	Total Debt Service	760,293
Other	—	Total General County Expenditures Before Transfers	30,845,659
Total Protective Inspection	931,296	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	194,318	Governmental and Enterprise	1,420,918
Coroner	168,740	Total General County Expenditures and Transfers Out \$	32,266,577
Emergency Services	104,403		
Planning and Zoning	226,045		
Pound	128,326		
Other	47,969		
Total Other Protection	869,801		
Total Public Protection	10,819,815		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 16,828,638	\$ 10,214,439	\$ 6,614,199

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Dept. of Transp. Loan Payable	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	—
Capital Leases	—	—	—	—	—	—	565,969
Compensated Absences	—	—	—	—	—	—	1,636,693
Dept. of Transportation Loan Payable	—	—	—	—	—	—	28,726
Postclosure Landfill Liability	—	—	—	—	—	—	929,430
Total Other Long-Term Debt Schedule				—	—	—	3,160,818
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,160,818
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	5,117,311				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 76,371
Local Cash Grants	420,554
State Cash Grants	7,815
Federal Cash Grants	23,552
Other Revenues	20,314
Total Revenues	548,606
Purchased Transportation	56,872
Other Expenses	552,177
Total Expenses	609,049
Net Transit Income (Loss)	(60,443)
Gain or Loss on Disposal of Fixed Assets	822
Total Operator Net Income (Loss)	\$ (59,621)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 193,599
Total Operating Expenses	182,184
Net Operating Income (Loss)	11,415
Total Non-Operating Revenue	26,944
Total Non-Operating Expenses	37,790
Income (Loss) Before Operating Transfers	569
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 569
Current Year Capital Outlay (Enterprise Activity)	\$ 406

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 804,577
Total Operating Expenses	1,003,055
Net Operating Income (Loss)	(198,478)
Total Non-Operating Revenues	35,458
Total Non-Operating Expenses	56,111
Income (Loss) Before Operating Transfers	(219,131)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (219,131)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Contra Costa

Taxes		Federal	
Property Taxes		Public Assistance Administration 120,249,322	
County Wide Secured and Unsecured	\$ 116,842,507	Public Assistance Programs 65,692,538	
Less Than County Wide Funds - Secured and Unsecured	12,763,346	Health Administration 9,499,787	
Voter Approved Indebtedness	—	Workforce Investment Act (WIA) 5,444,164	
Prior Year Secured and Unsecured	(1,170,650)	Community Development Block Grant 12,910,995	
Total Property Taxes	128,435,203	Health Grants 4,562,659	
Other Taxes		Other:	
Sales and Use Taxes	11,616,223	Community Oriented Policing Services (COPS) —	
Transportation Tax (Non-Transit)	—	Office of Criminal Justice and Planning Programs —	
Property Transfer	8,272,935	DEA Programs/Drug and Alcohol Programs —	
Transient Lodging	1,286,703	District Attorney Programs —	
Timber Yield	—	Aging Programs —	
Aircraft	465,654	Senior Citizens Programs —	
Construction Development Taxes	—	Road Projects —	
Utility Users Tax	—	Law Enforcement 1,810,732	
Other	—	Other 25,623,505	
Total Other Taxes	21,641,515	Total Federal 245,793,702	
Total Taxes	150,076,718	Other Aid	
Special Benefit Assessments		Other In-Lieu Taxes —	
Operations	—	Other Governmental Agencies 30,965,686	
Capital Outlay	—	Total Other Aid 30,965,686	
Total Special Benefit Assessments	—	Charges for Current Services	
Licenses, Permits and Franchises		Assessments and Tax Collection Fees 9,044,111	
Animal Licenses	1,323,870	Property Tax Administrative Fees —	
Business Licenses	861,101	Auditing and Accounting Fees 1,341,330	
Construction Permits	6,687,848	Communication Services 1,688,544	
Road Privileges and Permits	581,283	Election Services 1,714,233	
Zoning Permits	362,414	Legal Services 2,074,183	
Franchises	21,503,603	Planning and Engineering Services 10,811,408	
Other	526,795	Agricultural Services 120,609	
Total Licenses Permits and Franchises	31,846,914	Civil Process Services 386,867	
Fines, Forfeitures and Penalties		Court Fees and Costs 7,930,828	
Vehicle Code Fines	2,055,597	Booking Fees —	
Other Court Fines	4,552,703	Estate Fees 191,263	
Forfeitures and Penalties	3,582,642	Human Services 2,071,937	
Penalties and Cost on Delinquent Taxes	8,311,773	Law Enforcement Services 34,144,009	
Total Fines, Forfeitures and Penalties	18,502,715	Recording Fees 11,537,741	
Revenue from Use of Money and Property		Road and Street Services 12,497,044	
Interest	13,327,982	Health Fees 14,651,308	
Rents and Concessions	3,227,239	Mental Health Services 31,251,118	
Royalties	—	California Children Services —	
Total Revenue from the Use of Money and Property	16,555,221	Sanitation Services 1,300,283	
Aid from Other Governmental Agencies		Institutional Care and Services 2,500,593	
State		Library Services 555,224	
Highway Users Tax	16,079,758	Park and Recreation Fees —	
Motor Vehicle In-Lieu Tax	63,998,315	Other:	
Realignment from the Vehicle License Fee Fund	—	Personnel Services 1,515,025	
Public Assistance Administration	52,726,734	Building Maintenance and Grounds 8,526,436	
Public Assistance Programs	22,749,079	Administrative Services —	
Realignment for Social Services	27,220,044	Other 6,068,405	
Health:		Total Charges for Current Services 161,922,499	
Aid for Mental Health	10,203,808	Miscellaneous Revenue	
Realignment for Mental Health	25,372,179	Other Sales 483,384	
Medically Indigent Adults	—	Tobacco Settlement —	
Alcohol and Drug Abuse	14,804,200	Welfare Repayments —	
Other Aid for Health	12,482,032	Cancelled Warrants —	
Realignment for Health Services	—	Other 75,158,721	
Homeowners' Property Tax Relief	2,335,992	Total Miscellaneous Revenue 75,642,105	
Open Space Tax Relief	69,209	Other Financing Sources	
SB90 Mandated Costs	3,385,085	Sale of Fixed Assets 858,949	
Public Safety Fund	58,369,228	Proceeds from the Sale of Bonds 475,000	
Other:		Other Long-Term Debt Proceeds 9,934,453	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	6,598,451	Total Other Financing Sources 11,268,402	
Office of Criminal Justice and Planning Programs	—	Total General County Revenues Before Transfers 1,096,929,060	
Library	—	Transfers In	
District Attorney Programs	—	Total Transfers In from Enterprises —	
Law Enforcement	—	Operating Transfers Between Funds Other Than Governmental and Enterprise —	
Other	37,960,984	Total General County Revenues and Transfers In \$ 1,096,929,060	
Total State	354,355,098		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,709,155	Total Roads	64,999,383
Clerk of the Board	446,228	Total Transportation Terminals	—
Administrative Officer	2,681,255	Total Transportation Systems	230,428
Other	600,910	Total Parking Facilities	—
Total Legislative and Administrative	8,437,548	Total Public Ways and Facilities	65,229,811
Finance		Health	
Auditor-Controller	5,946,431	Total Public Health	55,001,844
Treasurer-Tax Collector	3,557,203	Total Medical Care	3,612,081
Assessor	11,201,455	Total Mental Health	78,140,667
Other	5,648,601	Total Drug and Alcohol Abuse Services	17,422,110
Total Finance	26,353,690	Total Health	154,176,702
Counsel		Sanitation	
County Counsel	2,897,660	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,897,660	Public Assistance	
Total Personnel	6,165,086	Welfare	
Total Elections	4,692,830	Administration	111,048,745
Total Communications	3,018,942	Aid Programs - Cash (Grants)	70,430,017
Total Property Management	28,264,770	Total Welfare	181,478,762
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	87,672,258
Courts	—	Other	1,122,104
Other	50,706,882	Total Social Services	88,794,362
Total Plant Acquisition	50,706,882	General Relief	
Total Promotion	313,267	Aid to Indigents	4,613,371
Total Other General	28,535,217	Indigent Burial	39,892
Total General	159,385,892	Total General Relief	4,653,263
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	497,236
Trial Court Maintenance of Effort (MOE)	16,461,021	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,312,095	Workforce Investment Act (WIA)	6,021,510
Other Trial Court	11,344,574	Other	38,122,811
County Clerk	—	Total Other Public Assistance	44,144,321
Grand Jury (Including Audit)	139,566	Total Public Assistance	319,567,944
District Attorney-Prosecution	20,598,507	Education	
District Attorney-Family Support	19,397,319	Total School Administration	—
Public Defender	13,915,625	Total Library Services	16,034,891
Court Appointed Counsel	1,038,501	Total Agricultural Education	205,259
Other	684,584	Total Other Education	—
Total Judicial	84,891,792	Total Education	16,240,150
Total Police Protection	66,933,531	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	45,769,757	Total Cultural Services	—
Juvenile Detention	20,325,359	Total Veteran Memorial Building	—
Probation	22,150,204	Total Small Craft Harbors	—
Total Detention and Correction	88,245,320	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	666,167	Total Retirement of Long-Term Debt	18,409,300
Protective Inspection		Total Interest on Long-Term Debt	22,256,450
Agricultural Commissioner	2,759,303	Total Interest on Short-Term Notes and Warrants	2,567,121
Building Inspector	9,509,702	Total Debt Service	43,232,871
Other	—	Total General County Expenditures Before Transfers	1,031,586,811
Total Protective Inspection	12,269,005	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	36,212,120
Local Agency Formation Commission (LAFCO)	265,445	Operating Transfers Between Funds Other Than	—
Recorder	3,395,189	Governmental and Enterprise	—
Coroner	1,518,686	Total General County Expenditures and Transfers Out \$	1,067,798,931
Emergency Services	2,315,273		
Planning and Zoning	6,453,828		
Pound	5,476,582		
Other	1,322,623		
Total Other Protection	20,747,626		
Total Public Protection	273,753,441		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,011,076,824	\$ 205,767,728	\$ 3,805,309,096

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2011	\$ 337,365,000	\$ 337,365,000	\$ 147,190,037	\$ 190,174,963
Pension Obligation Bonds 2	2001	2001	2014	107,005,000	107,005,000	1,950,000	105,055,000
Total Pension Obligation Bonds				444,370,000	444,370,000	149,140,037	295,229,963
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	24,976,119	6,765,000
Total Special Assessment Bonds				31,741,119	31,741,119	24,976,119	6,765,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	34,760,015
Other Leases - Equipment	—	—	—	—	—	—	4,474,150
Total Other Long-Term Debt Schedule				—	—	—	39,234,165
County Total Bonds and Other Long-Term Debt				\$ 476,111,119	\$ 476,111,119	\$ 174,116,156	\$ 341,229,128
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	464,881,802				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 262,255,771
Total Deductions from Revenues	125,964,431
Net Patient Revenue	136,291,340
Total Other Operating Revenues	111,422,073
Total Operating Revenue	247,713,413
Total Operating Expenses	334,931,481
Net Operating Income (Loss)	(87,218,068)
Total Non-Operating Revenue	93,322,825
Total Non-Operating Expenses	12,226,902
Net Non-Operating Income	81,095,923
Net Income Before Extraordinary Items	(6,122,145)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(6,122,145)
Transfers In from the County	36,212,120
Transfers Out to the County	—
Net Transfers In (Out)	36,212,120
Net Income (Loss)	\$ 30,089,975
Current Year Capital Outlay (Enterprise Activity)	\$ 14,706,646

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,114,487
Total Operating Expenses	3,732,829
Net Operating Income (Loss)	(618,342)
Total Non-Operating Revenue	166,454
Total Non-Operating Expenses	263,709
Income (Loss) Before Operating Transfers	(715,597)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (715,597)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Medical Insurance

Total Operating Revenue	\$ 931,000
Total Operating Expense	931,000
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	\$ 200,000
Total Operating Expense	1,093,832
Net Operating Income (Loss)	(893,832)
Total Non-Operating Revenue	242,000
Total Non-Operating Expenses	8,168
Income (Loss) Before Operating Transfers	(660,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (660,000)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Miscellaneous Revenues of \$58,413,860 and various Operating Expenditures are overstated due to the inclusion of interfund charges between governmental funds. The related interfund expenditure amounts are indeterminable and cannot be eliminated from the report.
Reference: Table 6, Statement of County Revenues and Statement of County Expenditures.
2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$39,317,780 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.
3. Informational Note: Revenues for Realignment from Vehicle License Fees of \$18,879,344, Realignment for Health Services of \$7,962,490, and Tobacco Settlement of \$11,264,357 are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants, included in Total Non-Operating Revenues in-lieu of reporting in the Statement of General County Revenues, State and Miscellaneous revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Del Norte

Taxes				Federal	
Property Taxes				Public Assistance Administration	5,174,584
County Wide Secured and Unsecured	\$	2,045,079		Public Assistance Programs	4,927,489
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		—		Community Development Block Grant	—
Total Property Taxes		2,045,079		Health Grants	665,459
Other Taxes				Other:	
Sales and Use Taxes		847,938		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		70,103		DEA Programs/Drug and Alcohol Programs	538,857
Transient Lodging		180,420		District Attorney Programs	—
Timber Yield		94,254		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	79,973
Other		—		Other	1,515,420
Total Other Taxes		1,192,715		Total Federal	12,901,782
Total Taxes		3,237,794		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	5,700
Operations		—		Other Governmental Agencies	213,255
Capital Outlay		—		Total Other Aid	218,955
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	149,730
Animal Licenses		62,516		Property Tax Administrative Fees	—
Business Licenses		—		Auditing and Accounting Fees	28,760
Construction Permits		304,755		Communication Services	4,800
Road Privileges and Permits		12,584		Election Services	405
Zoning Permits		12,935		Legal Services	200,149
Franchises		604,851		Planning and Engineering Services	129,951
Other		8,443		Agricultural Services	16,204
Total Licenses Permits and Franchises		1,006,084		Civil Process Services	15,404
Fines, Forfeitures and Penalties				Court Fees and Costs	3,866
Vehicle Code Fines		—		Booking Fees	41,586
Other Court Fines		746,028		Estate Fees	—
Forfeitures and Penalties		5,205		Human Services	16,646
Penalties and Cost on Delinquent Taxes		207,247		Law Enforcement Services	260,628
Total Fines, Forfeitures and Penalties		958,480		Recording Fees	116,462
Revenue from Use of Money and Property				Road and Street Services	45,264
Interest		321,569		Health Fees	71,444
Rents and Concessions		23,527		Mental Health Services	46,313
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		345,096		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	889,210
State				Library Services	—
Highway Users Tax		771,819		Park and Recreation Fees	58,648
Motor Vehicle In-Lieu Tax		2,341,057		Other:	
Realignment from the Vehicle License Fee Fund		1,498,484		Personnel Services	8,505
Public Assistance Administration		2,441,110		Building Maintenance and Grounds	9,153
Public Assistance Programs		5,150,333		Administrative Services	120,565
Realignment for Social Services		—		Other	81,331
Health:				Total Charges for Current Services	2,315,024
Aid for Mental Health		623,212		Miscellaneous Revenue	
Realignment for Mental Health		790,600		Other Sales	32,954
Medically Indigent Adults		—		Tobacco Settlement	240,870
Alcohol and Drug Abuse		305,314		Welfare Repayments	20,254
Other Aid for Health		707,175		Cancelled Warrants	3,054
Realignment for Health Services		554,641		Other	450,834
Homeowners' Property Tax Relief		64,939		Total Miscellaneous Revenue	747,966
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		9,645		Sale of Fixed Assets	16,255
Public Safety Fund		883,991		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		119,334		Total Other Financing Sources	16,255
Office of Criminal Justice and Planning Programs		798,932		Total General County Revenues Before Transfers	43,735,163
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		529,114		Operating Transfers Between Funds Other Than Governmental and Enterprise	251,894
Other		4,398,027		Total General County Revenues and Transfers In	\$ 43,987,057
Total State		21,987,727			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 274,937	Total Roads	3,487,050
Clerk of the Board	31,767	Total Transportation Terminals	—
Administrative Officer	298,795	Total Transportation Systems	—
Other	292,040	Total Parking Facilities	—
Total Legislative and Administrative	897,539	Total Public Ways and Facilities	3,487,050
Finance		Health	
Auditor-Controller	443,370	Total Public Health	1,931,576
Treasurer-Tax Collector	513,130	Total Medical Care	—
Assessor	511,720	Total Mental Health	3,798,241
Other	88,578	Total Drug and Alcohol Abuse Services	862,177
Total Finance	1,556,798	Total Health	6,591,994
Counsel		Sanitation	
County Counsel	315,821	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	315,821	Public Assistance	
Total Personnel	298,795	Welfare	
Total Elections	125,395	Administration	4,051,048
Total Communications	—	Aid Programs - Cash (Grants)	6,845,693
Total Property Management	983,784	Total Welfare	10,896,741
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,391,968
Courts	—	Other	—
Other	586,192	Total Social Services	2,391,968
Total Plant Acquisition	586,192	General Relief	
Total Promotion	46,217	Aid to Indigents	43,526
Total Other General	1,334,396	Indigent Burial	14,135
Total General	6,144,937	Total General Relief	57,661
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	68,543
Trial Court Maintenance of Effort (MOE)	126,306	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	197,703	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	177,987
County Clerk	—	Total Other Public Assistance	177,987
Grand Jury (Including Audit)	17,742	Total Public Assistance	13,592,900
District Attorney-Prosecution	705,532	Education	
District Attorney-Family Support	1,888,335	Total School Administration	—
Public Defender	1,303,891	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	23,004
Other	—	Total Other Education	23,796
Total Judicial	4,239,509	Total Education	46,800
Total Police Protection	2,984,799	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	290,988
Adult Detention	1,582,629	Total Cultural Services	11,536
Juvenile Detention	2,069,770	Total Veteran Memorial Building	—
Probation	976,818	Total Small Craft Harbors	—
Total Detention and Correction	4,629,217	Total Recreation and Cultural	302,524
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	380,000
Protective Inspection		Total Interest on Long-Term Debt	491,124
Agricultural Commissioner	222,936	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	222,784	Total Debt Service	871,124
Other	—	Total General County Expenditures Before Transfers	44,359,003
Total Protective Inspection	445,720	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	192,040	Governmental and Enterprise	—
Coroner	60,517	Total General County Expenditures and Transfers Out	\$ 44,359,003
Emergency Services	26,586		
Planning and Zoning	236,849		
Pound	148,639		
Other	357,798		
Total Other Protection	1,022,429		
Total Public Protection	13,321,674		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 10,835,056	\$ 5,990,235	\$ 4,844,821

County of Del Norte

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Is this activity accounted for as an enterprise?

Transportation Enterprise Statement of Revenues and Expenses

Revenues

45

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Del Norte

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	141,741
Total Operating Expenses		220,000
Net Operating Income (Loss)		(78,259)
Total Non-Operating Revenue		541,279
Total Non-Operating Expenses		579,445
Income (Loss) Before Operating Transfers		(116,425)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(116,425)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of El Dorado

Taxes				Federal	
Property Taxes				Public Assistance Administration	7,902,101
County Wide Secured and Unsecured	\$	32,054,563		Public Assistance Programs	8,342,715
Less Than County Wide Funds - Secured and Unsecured		2,296,394		Health Administration	512,289
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		624,864		Community Development Block Grant	499,710
Total Property Taxes		34,975,821		Health Grants	1,617,569
Other Taxes				Other:	
Sales and Use Taxes		7,386,022		Community Oriented Policing Services (COPS)	205,061
Transportation Tax (Non-Transit)		864,704		Office of Criminal Justice and Planning Programs	672,227
Property Transfer		1,786,909		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		706,202		District Attorney Programs	3,585,202
Timber Yield		235,454		Aging Programs	668,132
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	835,913
Utility Users Tax		—		Law Enforcement	430,044
Other		—		Other	2,885,743
Total Other Taxes		10,979,291		Total Federal	28,156,706
Total Taxes		45,955,112		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	373,397
Capital Outlay		—		Total Other Aid	373,397
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	945,398
Animal Licenses		149,636		Property Tax Administrative Fees	1,390,320
Business Licenses		206,504		Auditing and Accounting Fees	381,521
Construction Permits		4,529,838		Communication Services	48,906
Road Privileges and Permits		145,863		Election Services	305,230
Zoning Permits		163,633		Legal Services	30,309
Franchises		1,429,991		Planning and Engineering Services	13,401,790
Other		1,003,036		Agricultural Services	3,507
Total Licenses Permits and Franchises		7,628,501		Civil Process Services	48,964
Fines, Forfeitures and Penalties				Court Fees and Costs	2,729,283
Vehicle Code Fines		823,096		Booking Fees	196,053
Other Court Fines		650,262		Estate Fees	124,331
Forfeitures and Penalties		93,521		Human Services	70,822
Penalties and Cost on Delinquent Taxes		1,881,580		Law Enforcement Services	368,436
Total Fines, Forfeitures and Penalties		3,448,459		Recording Fees	1,777,532
Revenue from Use of Money and Property				Road and Street Services	3,132,867
Interest		1,819,043		Health Fees	114,843
Rents and Concessions		100,375		Mental Health Services	2,266,987
Royalties		—		California Children Services	5,790
Total Revenue from the Use of Money and Property		1,919,418		Sanitation Services	43,334
Aid from Other Governmental Agencies				Institutional Care and Services	333,043
State				Library Services	137,007
Highway Users Tax		5,637,672		Park and Recreation Fees	3,075
Motor Vehicle In-Lieu Tax		10,094,581		Other:	
Realignment from the Vehicle License Fee Fund		6,259,454		Personnel Services	—
Public Assistance Administration		8,583,731		Building Maintenance and Grounds	—
Public Assistance Programs		5,642,049		Administrative Services	—
Realignment for Social Services		3,492,930		Other	3,922,353
Health:				Total Charges for Current Services	31,781,701
Aid for Mental Health		2,772,391		Miscellaneous Revenue	
Realignment for Mental Health		2,418,818		Other Sales	314,338
Medically Indigent Adults		—		Tobacco Settlement	1,888,678
Alcohol and Drug Abuse		27,938		Welfare Repayments	23,812
Other Aid for Health		2,969,808		Cancelled Warrants	—
Realignment for Health Services		1,868,383		Other	1,732,197
Homeowners' Property Tax Relief		643,018		Total Miscellaneous Revenue	3,959,025
Open Space Tax Relief		42,506		Other Financing Sources	
SB90 Mandated Costs		282,832		Sale of Fixed Assets	2,942
Public Safety Fund		7,455,199		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	2,942
Office of Criminal Justice and Planning Programs		291,641		Total General County Revenues Before Transfers	190,601,907
Library		284,693		Transfers In	
District Attorney Programs		1,378,037		Total Transfers In from Enterprises	—
Law Enforcement		455,932		Operating Transfers Between Funds Other Than Governmental and Enterprise	1,108,863
Other		6,775,033		Total General County Revenues and Transfers In	\$ 191,710,770
Total State		67,376,646			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,041,447	Total Roads	29,641,162
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	715,328	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,756,775	Total Public Ways and Facilities	29,641,162
Finance		Health	
Auditor-Controller	1,984,674	Total Public Health	12,493,499
Treasurer-Tax Collector	1,903,956	Total Medical Care	—
Assessor	3,047,919	Total Mental Health	8,027,220
Other	347,332	Total Drug and Alcohol Abuse Services	3,066,587
Total Finance	7,283,881	Total Health	23,587,306
Counsel		Sanitation	
County Counsel	2,334,918	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,334,918	Public Assistance	
Total Personnel	855,305	Welfare	
Total Elections	1,079,617	Administration	14,268,048
Total Communications	1,554,457	Aid Programs - Cash (Grants)	11,512,512
Total Property Management	2,945,270	Total Welfare	25,780,560
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,233,435
Courts	—	Other	5,271,895
Other	2,119,590	Total Social Services	7,505,330
Total Plant Acquisition	2,119,590	General Relief	
Total Promotion	495,338	Aid to Indigents	70,714
Total Other General	8,632,596	Indigent Burial	—
Total General	29,057,747	Total General Relief	70,714
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	301,016
Trial Court Maintenance of Effort (MOE)	1,028,348	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	139,679	Workforce Investment Act (WIA)	—
Other Trial Court	3,116,681	Other	2,260,267
County Clerk	—	Total Other Public Assistance	2,260,267
Grand Jury (Including Audit)	183,839	Total Public Assistance	35,917,887
District Attorney-Prosecution	4,444,344	Education	
District Attorney-Family Support	4,686,309	Total School Administration	—
Public Defender	1,480,534	Total Library Services	2,248,847
Court Appointed Counsel	—	Total Agricultural Education	183,972
Other	—	Total Other Education	—
Total Judicial	15,079,734	Total Education	2,432,819
Total Police Protection	18,935,477	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	752,590
Adult Detention	8,200,957	Total Cultural Services	94,707
Juvenile Detention	2,373,059	Total Veteran Memorial Building	—
Probation	4,265,226	Total Small Craft Harbors	—
Total Detention and Correction	14,839,242	Total Recreation and Cultural	847,297
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	2,799,050	Total Retirement of Long-Term Debt	1,652,808
Protective Inspection		Total Interest on Long-Term Debt	799,623
Agricultural Commissioner	1,017,664	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	4,300,773	Total Debt Service	2,452,431
Other	—	Total General County Expenditures Before Transfers	188,023,032
Total Protective Inspection	5,318,437	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	50,226
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,051,518	Governmental and Enterprise	5,047,151
Coroner	456,202	Total General County Expenditures and Transfers Out	\$ 193,120,409
Emergency Services	378,751		
Planning and Zoning	2,103,206		
Pound	1,098,084		
Other	2,026,682		
Total Other Protection	7,114,443		
Total Public Protection	64,086,383		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 114,209,256	\$ 67,900,038	\$ 46,309,218

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of El Dorado

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Equipment Acquisition	—	—	—	—	—	—	\$ 495,958
Compensated Absences	—	—	—	—	—	—	—
Post Closure Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	10,971,387
Postclosure Landfill Liability	—	—	—	—	—	—	5,171,400
Total Other Long-Term Debt Schedule				—	—	—	16,638,745
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 16,638,745

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 19,724,427
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 57,617
Local Cash Grants	241,786
State Cash Grants	—
Federal Cash Grants	45,544
Other Revenues	5,783
Total Revenues	350,730
Purchased Transportation	313,883
Other Expenses	28,897
Total Expenses	342,780
Net Transit Income (Loss)	7,950
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 7,950
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of El Dorado

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 414,087
Total Operating Expenses	570,322
Net Operating Income (Loss)	(156,235)
Total Non-Operating Revenue	23,830
Total Non-Operating Expenses	14,313
Income (Loss) Before Operating Transfers	(146,718)
Transfers In from the County	50,226
Transfers Out to the County	—
Net Transfers In (Out)	50,226
Net Income (Loss)	\$ (96,492)
Current Year Capital Outlay (Enterprise Activity)	\$ 77,500

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Fresno

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 56,541,461
Less Than County Wide Funds - Secured and Unsecured	—
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	—

Total Property Taxes	56,541,461
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Other Taxes

Sales and Use Taxes	12,877,899
Transportation Tax (Non-Transit)	5,585,982
Property Transfer	2,057,804
Transient Lodging	—
Timber Yield	47,025
Aircraft	476,205
Construction Development Taxes	736,346
Utility Users Tax	—
Other	—

Total Other Taxes	21,781,261
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Total Taxes	78,322,722
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Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments	—
--	----------

Licenses, Permits and Franchises

Animal Licenses	27,364
Business Licenses	265,940
Construction Permits	1,633,970
Road Privileges and Permits	—
Zoning Permits	409,001
Franchises	3,715,550
Other	143,833

Total Licenses Permits and Franchises	6,195,658
--	------------------

Fines, Forfeitures and Penalties

Vehicle Code Fines	3,914,610
Other Court Fines	5,127,701
Forfeitures and Penalties	1,595,437
Penalties and Cost on Delinquent Taxes	2,556,253

Total Fines, Forfeitures and Penalties	13,194,001
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Revenue from Use of Money and Property

Interest	11,098,705
Rents and Concessions	578,659
Royalties	—

Total Revenue from the Use of Money and Property	11,677,364
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Aid from Other Governmental Agencies

State

Highway Users Tax	13,213,869
Motor Vehicle In-Lieu Tax	57,183,451
Realignment from the Vehicle License Fee Fund	41,710,967
Public Assistance Administration	75,030,603
Public Assistance Programs	118,797,245
Realignment for Social Services	52,657,473

Health:

Aid for Mental Health	11,465,536
Realignment for Mental Health	23,614,831
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,561,754
Other Aid for Health	2,963,152
Realignment for Health Services	40,654,637
Homeowners' Property Tax Relief	1,240,221
Open Space Tax Relief	5,695,608
SB90 Mandated Costs	3,387,585
Public Safety Fund	42,024,135

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	288,862
Office of Criminal Justice and Planning Programs	—
Library	2,155,700
District Attorney Programs	8,663,673
Law Enforcement	7,847,950
Other	22,487,260

Total State	533,644,512
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Federal

Public Assistance Administration	87,348,389
Public Assistance Programs	105,946,036
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	6,826,803
Health Grants	20,190

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	10,074
Law Enforcement	—
Other	6,338,669

Total Federal	206,490,161
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Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	5,566,080

Total Other Aid	5,566,080
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Charges for Current Services

Assessments and Tax Collection Fees	154,775
Property Tax Administrative Fees	2,381,301
Auditing and Accounting Fees	1,163,513
Communication Services	—
Election Services	524,722
Legal Services	466,044
Planning and Engineering Services	2,879,385
Agricultural Services	1,250,597
Civil Process Services	487,213
Court Fees and Costs	7,702,868
Booking Fees	—
Estate Fees	518,864
Human Services	—
Law Enforcement Services	8,917,554
Recording Fees	2,882,368
Road and Street Services	1,145,413
Health Fees	13,024,455
Mental Health Services	28,569,939
California Children Services	2,112,275
Sanitation Services	—
Institutional Care and Services	4,753,858
Library Services	534,966
Park and Recreation Fees	240,788

Other:

Personnel Services	1,663,618
Building Maintenance and Grounds	2,023,824
Administrative Services	—
Other	8,149,191

Total Charges for Current Services	91,547,531
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Miscellaneous Revenue

Other Sales	122,462
Tobacco Settlement	9,659,834
Welfare Repayments	4,340,703
Cancelled Warrants	16,492
Other	1,694,381

Total Miscellaneous Revenue	15,833,872
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Other Financing Sources

Sale of Fixed Assets	12,000
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources	12,000
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Total General County Revenues Before Transfers	962,483,901
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Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In	\$ 962,483,901
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Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Fresno

General		Public Ways and Facilities	
Board of Supervisors	\$ 667,764	Total Roads	39,481,949
Clerk of the Board	404,803	Total Transportation Terminals	—
Administrative Officer	1,225,854	Total Transportation Systems	1,890,000
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,298,421	Total Public Ways and Facilities	41,371,949
Finance		Health	
Auditor-Controller	8,188,673	Total Public Health	54,341,516
Treasurer-Tax Collector	967,219	Total Medical Care	15,308,607
Assessor	7,900,067	Total Mental Health	63,870,971
Other	565,945	Total Drug and Alcohol Abuse Services	—
Total Finance	17,621,904	Total Health	133,521,094
Counsel		Sanitation	
County Counsel	3,788,136	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,788,136	Public Assistance	
Total Personnel	1,771,275	Welfare	
Total Elections	3,348,194	Administration	142,278,187
Total Communications	—	Aid Programs - Cash (Grants)	196,226,582
Total Property Management	11,975,355	Total Welfare	338,504,769
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	79,317,775
Courts	—	Other	—
Other	5,287,888	Total Social Services	79,317,775
Total Plant Acquisition	5,287,888	General Relief	
Total Promotion	349,545	Aid to Indigents	3,822,821
Total Other General	4,086,056	Indigent Burial	—
Total General	50,526,774	Total General Relief	3,822,821
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	184,916
Trial Court Maintenance of Effort (MOE)	17,343,151	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	9,859,657
County Clerk	—	Total Other Public Assistance	9,859,657
Grand Jury (Including Audit)	37,113	Total Public Assistance	431,689,938
District Attorney-Prosecution	16,691,589	Education	
District Attorney-Family Support	17,658,161	Total School Administration	—
Public Defender	7,091,059	Total Library Services	18,712,189
Court Appointed Counsel	2,004,065	Total Agricultural Education	430,729
Other	7,342,155	Total Other Education	—
Total Judicial	68,167,293	Total Education	19,142,918
Total Police Protection	59,382,204	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,568,977
Adult Detention	32,714,094	Total Cultural Services	—
Juvenile Detention	17,307,042	Total Veteran Memorial Building	—
Probation	21,969,010	Total Small Craft Harbors	—
Total Detention and Correction	71,990,146	Total Recreation and Cultural	2,568,977
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,000,000
Protective Inspection		Total Interest on Long-Term Debt	9,314,738
Agricultural Commissioner	6,020,093	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	21,314,738
Other	807,466	Total General County Expenditures Before Transfers	919,160,715
Total Protective Inspection	6,827,559	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	251,344	Operating Transfers Between Funds Other Than	—
Recorder	1,322,121	Governmental and Enterprise	—
Coroner	1,624,466	Total General County Expenditures and Transfers Out	\$ 919,160,715
Emergency Services	—		
Planning and Zoning	9,459,194		
Pound	—		
Other	—		
Total Other Protection	12,657,125		
Total Public Protection	219,024,327		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 279,946,197	\$ 154,168,124	\$ 125,778,073

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
POB - Reduce Pension Liab.	1998	1998	2018	\$ 184,910,000	\$ 184,910,000	\$ 149,210,000	\$ 35,700,000
Refunding Series 2002	2002	2009	2018	117,055,000	117,055,000	—	117,055,000
Total Pension Obligation Bonds				301,965,000	301,965,000	149,210,000	152,755,000
Special Assessment Bonds							
1915 Act Sewer Bonds	1995	1995	2014	360,000	360,000	30,000	330,000
1915 Act Water Bonds	1995	1995	2014	5,245,000	5,245,000	80,000	5,165,000
Total Special Assessment Bonds				5,605,000	5,605,000	110,000	5,495,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	68,000
Claims and Judgements	—	—	—	—	—	—	150,000
Earned Compensated Absences	—	—	—	—	—	—	—
Post Closure Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	34,832,000
Postclosure Landfill Liability	—	—	—	—	—	—	12,898,000
Total Other Long-Term Debt Schedule				—	—	—	47,948,000
County Total Bonds and Other Long-Term Debt				\$ 307,570,000	\$ 307,570,000	\$ 149,320,000	\$ 206,198,000
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	41,428,850					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Patient Revenues	
Gross Patient Revenue	\$ 269,838
Total Deductions from Revenues	—
Net Patient Revenue	269,838
Total Other Operating Revenues	3,455,978
Total Operating Revenue	3,725,816
Total Operating Expenses	561,744
Net Operating Income (Loss)	3,164,072
Total Non-Operating Revenue	1,439,548
Total Non-Operating Expenses	—
Net Non-Operating Income	1,439,548
Net Income Before Extraordinary Items	4,603,620
Extraordinary Items	—
Income (Loss) Before Operating Transfers	4,603,620
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 4,603,620
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 16,064,583
Total Operating Expenses	7,708,075
Net Operating Income (Loss)	8,356,508
Total Non-Operating Revenues	5,014,736
Total Non-Operating Expenses	2,967,923
Income (Loss) Before Operating Transfers	10,403,321
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 10,403,321
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Glenn

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,870,915
County Wide Secured and Unsecured	\$	3,454,424		Public Assistance Programs	8,105,403
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	100,586
Prior Year Secured and Unsecured		(2,225)		Community Development Block Grant	816,947
Total Property Taxes		3,452,199		Health Grants	15,852
Other Taxes				Other:	
Sales and Use Taxes		945,776		Community Oriented Policing Services (COPS)	133,106
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	462,141
Property Transfer		67,408		DEA Programs/Drug and Alcohol Programs	652,233
Transient Lodging		9,268		District Attorney Programs	809,965
Timber Yield		8,745		Aging Programs	—
Aircraft		14,782		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	577,784
Utility Users Tax		—		Law Enforcement	76,987
Other		10		Other	862,883
Total Other Taxes		1,045,989		Total Federal	16,484,802
Total Taxes		4,498,188		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	885,499
Capital Outlay		—		Total Other Aid	885,499
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	22,258
Animal Licenses		69,053		Property Tax Administrative Fees	135,442
Business Licenses		—		Auditing and Accounting Fees	17,895
Construction Permits		177,924		Communication Services	1,097
Road Privileges and Permits		12,305		Election Services	3,809
Zoning Permits		52,016		Legal Services	27,661
Franchises		526,620		Planning and Engineering Services	87,990
Other		8,084		Agricultural Services	56,327
Total Licenses Permits and Franchises		846,002		Civil Process Services	22,734
Fines, Forfeitures and Penalties				Court Fees and Costs	369,431
Vehicle Code Fines		309,630		Booking Fees	24,250
Other Court Fines		480,960		Estate Fees	87,872
Forfeitures and Penalties		120,644		Human Services	44,509
Penalties and Cost on Delinquent Taxes		244,902		Law Enforcement Services	65,659
Total Fines, Forfeitures and Penalties		1,156,136		Recording Fees	117,849
Revenue from Use of Money and Property				Road and Street Services	21,649
Interest		826,063		Health Fees	70,417
Rents and Concessions		15,694		Mental Health Services	38,600
Royalties		—		California Children Services	400
Total Revenue from the Use of Money and Property		841,757		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	61,115
State				Library Services	—
Highway Users Tax		1,530,765		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		1,950,484		Other:	
Realignment from the Vehicle License Fee Fund		1,416,741		Personnel Services	411,385
Public Assistance Administration		3,301,507		Building Maintenance and Grounds	—
Public Assistance Programs		1,903,009		Administrative Services	—
Realignment for Social Services		1,348,503		Other	2,721,385
Health:				Total Charges for Current Services	4,409,734
Aid for Mental Health		361,019		Miscellaneous Revenue	
Realignment for Mental Health		700,056		Other Sales	8,330
Medically Indigent Adults		1,066,822		Tobacco Settlement	319,651
Alcohol and Drug Abuse		507,608		Welfare Repayments	10,980
Other Aid for Health		892,276		Cancelled Warrants	12,084
Realignment for Health Services		187,005		Other	207,014
Homeowners' Property Tax Relief		70,273		Total Miscellaneous Revenue	558,059
Open Space Tax Relief		927,994		Other Financing Sources	
SB90 Mandated Costs		62,458		Sale of Fixed Assets	—
Public Safety Fund		1,129,820		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	50,938,675
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		747,270		Operating Transfers Between Funds Other Than	
Other		3,154,888		Governmental and Enterprise	544,857
Total State		21,258,498		Total General County Revenues and Transfers In	\$ 51,483,532

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 285,993	Total Roads	4,166,266
Clerk of the Board	215,083	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	4,883	Total Parking Facilities	—
Total Legislative and Administrative	505,959	Total Public Ways and Facilities	4,166,266
Finance		Health	
Auditor-Controller	569,947	Total Public Health	2,574,431
Treasurer-Tax Collector	232,795	Total Medical Care	307,970
Assessor	776,838	Total Mental Health	3,302,920
Other	331,201	Total Drug and Alcohol Abuse Services	1,368,716
Total Finance	1,910,781	Total Health	7,554,037
Counsel		Sanitation	
County Counsel	269,551	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	269,551	Public Assistance	
Total Personnel	242,843	Welfare	
Total Elections	183,498	Administration	7,751,268
Total Communications	—	Aid Programs - Cash (Grants)	4,523,446
Total Property Management	1,410,142	Total Welfare	12,274,714
Plant Acquisition		Social Services	
Jails	41,236	Administration and Programs	371,375
Courts	19,542	Other	—
Other	116,707	Total Social Services	371,375
Total Plant Acquisition	177,485	General Relief	
Total Promotion	6,800	Aid to Indigents	93,276
Total Other General	624,280	Indigent Burial	4,508
Total General	5,331,339	Total General Relief	97,784
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	38,462
Trial Court Maintenance of Effort (MOE)	360,974	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	183,508	Workforce Investment Act (WIA)	100,585
Other Trial Court	279,860	Other	7,262,528
County Clerk	—	Total Other Public Assistance	7,363,113
Grand Jury (Including Audit)	47,709	Total Public Assistance	20,145,448
District Attorney-Prosecution	497,470	Education	
District Attorney-Family Support	812,386	Total School Administration	284,865
Public Defender	315,495	Total Library Services	223,286
Court Appointed Counsel	—	Total Agricultural Education	275,437
Other	1,350	Total Other Education	—
Total Judicial	2,498,752	Total Education	783,588
Total Police Protection	4,170,261	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,791,118	Total Cultural Services	—
Juvenile Detention	619,947	Total Veteran Memorial Building	—
Probation	1,658,687	Total Small Craft Harbors	—
Total Detention and Correction	4,069,752	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	22,911	Total Retirement of Long-Term Debt	553,916
Protective Inspection		Total Interest on Long-Term Debt	129,312
Agricultural Commissioner	1,125,240	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	242,395	Total Debt Service	683,228
Other	—	Total General County Expenditures Before Transfers	52,078,703
Total Protective Inspection	1,367,635	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	321,956	Governmental and Enterprise	143,490
Coroner	44,371	Total General County Expenditures and Transfers Out	\$ 52,222,193
Emergency Services	35,054		
Planning and Zoning	448,896		
Pound	291,300		
Other	143,909		
Total Other Protection	1,285,486		
Total Public Protection	13,414,797		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 24,881,080	\$ 8,567,589	\$ 16,313,491

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Landfill Closure	—	—	—	—	—	—	\$ —
Long-Term Note with Special District	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Hewlett Packard Computer Lease	—	—	—	—	—	—	—
Sheriff and Probation Comp. Proj.	—	—	—	—	—	—	62,401
Compensated Absences	—	—	—	—	—	—	1,110,476
Eq. Lease-Purch. Caterpillar CS563C	—	—	—	—	—	—	28,981
Equip Lease-Purch. Caterpillar 325L	—	—	—	—	—	—	42,294
Equip Lease-Purch. Caterpillar D8R	—	—	—	—	—	—	97,497
Equip Lease-Purch. Pneumatic Roller	—	—	—	—	—	—	22,667
Equip Lease-Purchase Asphalt Roller	—	—	—	—	—	—	49,078
Equip Lease-Purchase Backhoe	—	—	—	—	—	—	13,174
Equip Lease-Purchase Compaq	—	—	—	—	—	—	6,718
Landfill Closure	—	—	—	—	—	—	2,636,686
Total Other Long-Term Debt Schedule				—	—	—	4,069,972
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,069,972

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,866,955
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	202
Net Patient Revenue	(202)
Total Other Operating Revenues	—
Total Operating Revenue	(202)
Total Operating Expenses	—
Net Operating Income (Loss)	(202)
Total Non-Operating Revenue	87,604
Total Non-Operating Expenses	215,512
Net Non-Operating Income	(127,908)
Net Income Before Extraordinary Items	(128,110)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(128,110)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (128,110)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 96,320
Local Cash Grants	551,878
State Cash Grants	81,786
Federal Cash Grants	—
Other Revenues	54,994
Total Revenues	784,978
Purchased Transportation	254,599
Other Expenses	534,810
Total Expenses	789,409
Net Transit Income (Loss)	(4,431)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (4,431)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	267,976
Total Operating Expenses		355,078
Net Operating Income (Loss)		(87,102)
Total Non-Operating Revenue		18,063
Total Non-Operating Expenses		11,084
Income (Loss) Before Operating Transfers		(80,123)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(80,123)
Current Year Capital Outlay (Enterprise Activity)	\$	9,368

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	854,030
Total Operating Expenses		986,225
Net Operating Income (Loss)		(132,195)
Total Non-Operating Revenues		132,095
Total Non-Operating Expenses		198,997
Income (Loss) Before Operating Transfers		(199,097)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(199,097)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$1,801,019 fund balance adjustment was made to reclassify Agency Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Humboldt

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 10,619,571
Less Than County Wide Funds - Secured and Unsecured	2,668,330
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	36,512

Total Property Taxes **13,324,413**

Other Taxes

Sales and Use Taxes	2,773,655
Transportation Tax (Non-Transit)	806,518
Property Transfer	556,589
Transient Lodging	683,343
Timber Yield	1,667,083
Aircraft	48,431
Construction Development Taxes	—
Utility Users Tax	—
Other	—

Total Other Taxes **6,535,619**

Total Taxes **19,860,032**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	87,969
Business Licenses	255,892
Construction Permits	756,914
Road Privileges and Permits	42,761
Zoning Permits	—
Franchises	958,740
Other	53,371

Total Licenses Permits and Franchises **2,155,647**

Fines, Forfeitures and Penalties

Vehicle Code Fines	1,406,439
Other Court Fines	27,961
Forfeitures and Penalties	473,550
Penalties and Cost on Delinquent Taxes	455,481

Total Fines, Forfeitures and Penalties **2,363,431**

Revenue from Use of Money and Property

Interest	748,259
Rents and Concessions	37,459
Royalties	—

Total Revenue from the Use of Money and Property **785,718**

Aid from Other Governmental Agencies

State

Highway Users Tax	3,417,842
Motor Vehicle In-Lieu Tax	9,333,766
Realignment from the Vehicle License Fee Fund	10,631,526
Public Assistance Administration	11,647,892
Public Assistance Programs	10,097,748
Realignment for Social Services	6,155,825

Health:

Aid for Mental Health	2,827,277
Realignment for Mental Health	4,388,417
Medically Indigent Adults	1,088,377
Alcohol and Drug Abuse	860,385
Other Aid for Health	2,859,216
Realignment for Health Services	3,862,562
Homeowners' Property Tax Relief	357,667
Open Space Tax Relief	210,957
SB90 Mandated Costs	480,961
Public Safety Fund	6,251,915

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	286,366
Office of Criminal Justice and Planning Programs	273,511
Library	328,466
District Attorney Programs	5,474,126
Law Enforcement	3,553,671
Other	9,505,413

Total State **93,893,886**

Federal

Public Assistance Administration	11,293,849
Public Assistance Programs	11,277,122
Health Administration	985,822
Workforce Investment Act (WIA)	4,099,434
Community Development Block Grant	1,719,301
Health Grants	8,210,136

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	932,616
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	60,021
Other	4,001,153

Total Federal **42,579,454**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	—

Total Other Aid **—**

Charges for Current Services

Assessments and Tax Collection Fees	366,034
Property Tax Administrative Fees	400,292
Auditing and Accounting Fees	28,758
Communication Services	—
Election Services	172,999
Legal Services	113,511
Planning and Engineering Services	777,976
Agricultural Services	66,042
Civil Process Services	106,758
Court Fees and Costs	1,478,290
Booking Fees	248,473
Estate Fees	362,276
Human Services	10,583
Law Enforcement Services	203,634
Recording Fees	528,434
Road and Street Services	862,633
Health Fees	2,651,855
Mental Health Services	1,198,827
California Children Services	—
Sanitation Services	100,419
Institutional Care and Services	388,674
Library Services	61,511
Park and Recreation Fees	263,322

Other:

Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	277,270

Total Charges for Current Services **10,668,571**

Miscellaneous Revenue

Other Sales	372,527
Tobacco Settlement	1,528,812
Welfare Repayments	801,590
Cancelled Warrants	2,317
Other	1,270,495

Total Miscellaneous Revenue **3,975,741**

Other Financing Sources

Sale of Fixed Assets	1,394
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **1,394**

Total General County Revenues Before Transfers **176,283,874**

Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	893,755

Total General County Revenues and Transfers In **\$ 177,177,629**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General		Public Ways and Facilities	
Board of Supervisors	\$ 594,989	Total Roads	13,892,390
Clerk of the Board	89,444	Total Transportation Terminals	—
Administrative Officer	479,063	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,163,496	Total Public Ways and Facilities	13,892,390
Finance		Health	
Auditor-Controller	794,120	Total Public Health	20,173,154
Treasurer-Tax Collector	638,460	Total Medical Care	1,455,456
Assessor	1,725,127	Total Mental Health	19,510,354
Other	312,939	Total Drug and Alcohol Abuse Services	2,142,434
Total Finance	3,470,646	Total Health	43,281,398
Counsel		Sanitation	
County Counsel	1,100,898	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,100,898	Public Assistance	
Total Personnel	425,143	Welfare	
Total Elections	661,773	Administration	27,464,985
Total Communications	208,791	Aid Programs - Cash (Grants)	15,441,419
Total Property Management	2,462,246	Total Welfare	42,906,404
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,795,934
Courts	—	Other	65,753
Other	4,709,315	Total Social Services	6,861,687
Total Plant Acquisition	4,709,315	General Relief	
Total Promotion	159,166	Aid to Indigents	2,574,928
Total Other General	827,521	Indigent Burial	—
Total General	15,188,995	Total General Relief	2,574,928
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	106,407
Trial Court Maintenance of Effort (MOE)	1,025,583	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	4,120,342
Other Trial Court	124,189	Other	—
County Clerk	—	Total Other Public Assistance	4,120,342
Grand Jury (Including Audit)	49,807	Total Public Assistance	56,569,768
District Attorney-Prosecution	3,540,719	Education	
District Attorney-Family Support	4,167,270	Total School Administration	—
Public Defender	2,203,702	Total Library Services	2,123,388
Court Appointed Counsel	464,124	Total Agricultural Education	101,566
Other	—	Total Other Education	—
Total Judicial	11,575,394	Total Education	2,224,954
Total Police Protection	8,754,348	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	514,827
Adult Detention	7,730,176	Total Cultural Services	—
Juvenile Detention	2,372,902	Total Veteran Memorial Building	34,234
Probation	4,952,960	Total Small Craft Harbors	—
Total Detention and Correction	15,056,038	Total Recreation and Cultural	549,061
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	36,535	Total Retirement of Long-Term Debt	664,482
Protective Inspection		Total Interest on Long-Term Debt	1,122,508
Agricultural Commissioner	440,516	Total Interest on Short-Term Notes and Warrants	290,871
Building Inspector	893,915	Total Debt Service	2,077,861
Other	—	Total General County Expenditures Before Transfers	176,363,705
Total Protective Inspection	1,334,431	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	36,312	Operating Transfers Between Funds Other Than	
Recorder	534,472	Governmental and Enterprise	1,225,009
Coroner	470,001	Total General County Expenditures and Transfers Out	\$ 177,588,714
Emergency Services	133,568		
Planning and Zoning	3,660,808		
Pound	481,960		
Other	505,411		
Total Other Protection	5,822,532		
Total Public Protection	42,579,278		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 56,520,286	\$ 30,810,647	\$ 25,709,639

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Humboldt

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 337,876
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	14,141,169
Total Other Long-Term Debt Schedule				—	—	—	14,479,045
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 14,479,045

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 33,093,818
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,384,559
Total Operating Expenses	1,420,314
Net Operating Income (Loss)	(35,755)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(35,755)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (35,755)
Current Year Capital Outlay (Enterprise Activity)	\$ 25,981

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 387,053
Total Operating Expenses	618,897
Net Operating Income (Loss)	(231,844)
Total Non-Operating Revenues	99,898
Total Non-Operating Expenses	8,612
Income (Loss) Before Operating Transfers	(140,558)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (140,558)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Imperial

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 9,145,698
Less Than County Wide Funds - Secured and Unsecured	2,796,715
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	—

Total Property Taxes **11,942,413**

Other Taxes

Sales and Use Taxes	1,546,578
Transportation Tax (Non-Transit)	478,921
Property Transfer	195,896
Transient Lodging	83,360
Timber Yield	—
Aircraft	27,673
Construction Development Taxes	—
Utility Users Tax	—
Other	—

Total Other Taxes **2,332,428**

Total Taxes **14,274,841**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	11,407
Business Licenses	23,740
Construction Permits	558,133
Road Privileges and Permits	79,464
Zoning Permits	5,400
Franchises	517,752
Other	783,614

Total Licenses Permits and Franchises **1,979,510**

Fines, Forfeitures and Penalties

Vehicle Code Fines	2,257,677
Other Court Fines	1,593,163
Forfeitures and Penalties	57,961
Penalties and Cost on Delinquent Taxes	800,000

Total Fines, Forfeitures and Penalties **4,708,801**

Revenue from Use of Money and Property

Interest	1,844,896
Rents and Concessions	61,358
Royalties	—

Total Revenue from the Use of Money and Property **1,906,254**

Aid from Other Governmental Agencies

State

Highway Users Tax	4,663,816
Motor Vehicle In-Lieu Tax	10,199,223
Realignment from the Vehicle License Fee Fund	12,382,654
Public Assistance Administration	11,230,386
Public Assistance Programs	14,528,445
Realignment for Social Services	4,224,090

Health:

Aid for Mental Health	1,842,670
Realignment for Mental Health	1,656,991
Medically Indigent Adults	5,134,564
Alcohol and Drug Abuse	1,730,745
Other Aid for Health	6,848,420
Realignment for Health Services	2,046,546
Homeowners' Property Tax Relief	227,084
Open Space Tax Relief	—
SB90 Mandated Costs	322,069
Public Safety Fund	6,207,009

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	683,962
Library	86,334
District Attorney Programs	—
Law Enforcement	2,366,926
Other	8,036,092

Total State **94,418,026**

Federal

Public Assistance Administration	13,935,888
Public Assistance Programs	12,496,054
Health Administration	45,380
Workforce Investment Act (WIA)	3,004,705
Community Development Block Grant	451,546
Health Grants	100,016

Other:

Community Oriented Policing Services (COPS)	737,027
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,272,026
District Attorney Programs	—
Aging Programs	526,227
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	914,921
Other	10,078,040

Total Federal **43,561,830**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	—

Total Other Aid **—**

Charges for Current Services

Assessments and Tax Collection Fees	339,402
Property Tax Administrative Fees	463,576
Auditing and Accounting Fees	13,719
Communication Services	—
Election Services	153,829
Legal Services	13,761
Planning and Engineering Services	44,612
Agricultural Services	899,042
Civil Process Services	99,257
Court Fees and Costs	69,148
Booking Fees	—
Estate Fees	148,958
Human Services	7,965
Law Enforcement Services	176,720
Recording Fees	487,121
Road and Street Services	29,661
Health Fees	1,165,636
Mental Health Services	266,961
California Children Services	—
Sanitation Services	234,834
Institutional Care and Services	2,654,959
Library Services	—
Park and Recreation Fees	51,976

Other:

Personnel Services	7,496
Building Maintenance and Grounds	—
Administrative Services	—
Other	7,118,033

Total Charges for Current Services **14,446,666**

Miscellaneous Revenue

Other Sales	19,078
Tobacco Settlement	1,720,255
Welfare Repayments	—
Cancelled Warrants	78,805
Other	2,463,195

Total Miscellaneous Revenue **4,281,333**

Other Financing Sources

Sale of Fixed Assets	50,334
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **50,334**

Total General County Revenues Before Transfers **179,627,595**

Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	416,341

Total General County Revenues and Transfers In **\$ 180,043,936**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 553,845	Total Roads	14,503,718
Clerk of the Board	148,780	Total Transportation Terminals	—
Administrative Officer	1,501,864	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,204,489	Total Public Ways and Facilities	14,503,718
Finance		Health	
Auditor-Controller	1,562,596	Total Public Health	17,803,517
Treasurer-Tax Collector	920,712	Total Medical Care	—
Assessor	1,496,703	Total Mental Health	11,058,614
Other	259,133	Total Drug and Alcohol Abuse Services	2,123,358
Total Finance	4,239,144	Total Health	30,985,489
Counsel		Sanitation	
County Counsel	1,283,496	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,283,496	Public Assistance	
Total Personnel	952,525	Welfare	
Total Elections	497,934	Administration	13,767,925
Total Communications	—	Aid Programs - Cash (Grants)	32,543,043
Total Property Management	4,895,389	Total Welfare	46,310,968
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	8,796,749
Courts	26,044	Other	—
Other	1,064,469	Total Social Services	8,796,749
Total Plant Acquisition	1,090,513	General Relief	
Total Promotion	—	Aid to Indigents	8,380
Total Other General	906,098	Indigent Burial	60,185
Total General	16,069,588	Total General Relief	68,565
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	94,224
Trial Court Maintenance of Effort (MOE)	1,144,660	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	447,569	Workforce Investment Act (WIA)	4,264,451
Other Trial Court	—	Other	8,903,698
County Clerk	—	Total Other Public Assistance	13,168,149
Grand Jury (Including Audit)	17,286	Total Public Assistance	68,438,655
District Attorney-Prosecution	3,097,475	Education	
District Attorney-Family Support	2,769,854	Total School Administration	—
Public Defender	1,172,136	Total Library Services	304,630
Court Appointed Counsel	—	Total Agricultural Education	374,684
Other	1,933,969	Total Other Education	109,213
Total Judicial	10,582,949	Total Education	788,527
Total Police Protection	12,344,153	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	12,664
Adult Detention	10,653,922	Total Cultural Services	—
Juvenile Detention	2,816,784	Total Veteran Memorial Building	—
Probation	3,572,183	Total Small Craft Harbors	—
Total Detention and Correction	17,042,889	Total Recreation and Cultural	12,664
Total Fire Protection	2,560,617	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,863,293
Protective Inspection		Total Interest on Long-Term Debt	2,848,328
Agricultural Commissioner	2,296,538	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	698,169	Total Debt Service	4,711,621
Other	507,230	Total General County Expenditures Before Transfers	187,343,986
Total Protective Inspection	3,501,937	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	54,278
Local Agency Formation Commission (LAFCO)	44,645	Operating Transfers Between Funds Other Than	—
Recorder	466,225	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 187,398,264
Emergency Services	214,434		
Planning and Zoning	718,641		
Pound	329,053		
Other	4,028,181		
Total Other Protection	5,801,179		
Total Public Protection	51,833,724		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 77,268,056	\$ 38,576,964	\$ 38,691,092

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bonds	1998	2000	2020	\$ 35,175,000	\$ 35,175,000	\$ 1,105,000	\$ 34,070,000
Total Pension Obligation Bonds				35,175,000	35,175,000	1,105,000	34,070,000
Other Long-Term Debt Schedule							
Capital Lease Equipment Purchase	—	—	—	—	—	—	45,391
Capital Lease Equipment	—	—	—	—	—	—	38,840
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	7,899,135
Total Other Long-Term Debt Schedule				—	—	—	7,983,366
County Total Bonds and Other Long-Term Debt				\$ 35,175,000	\$ 35,175,000	\$ 1,105,000	\$ 42,053,366
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	14,355,866				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 301,543
Local Cash Grants	1,367,507
State Cash Grants	215,000
Federal Cash Grants	278,822
Other Revenues	9,783
Total Revenues	2,172,655
Purchased Transportation	1,814,320
Other Expenses	121,137
Total Expenses	1,935,457
Net Transit Income (Loss)	237,198
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 237,198
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Imperial

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 615,853
Total Operating Expenses	1,394,012
Net Operating Income (Loss)	(778,159)
Total Non-Operating Revenue	3,874
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(774,285)
Transfers In from the County	54,278
Transfers Out to the County	—
Net Transfers In (Out)	54,278
Net Income (Loss)	\$ (720,007)
Current Year Capital Outlay (Enterprise Activity)	\$ 2,159

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 2,274,657
Total Operating Expenses	2,416,377
Net Operating Income (Loss)	(141,720)
Total Non-Operating Revenues	331,031
Total Non-Operating Expenses	52,924
Income (Loss) Before Operating Transfers	136,387
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 136,387
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Inyo

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 7,852,602
Less Than County Wide Funds - Secured and Unsecured	—
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(380,122)

Total Property Taxes **7,472,480**

Other Taxes

Sales and Use Taxes	1,027,742
Transportation Tax (Non-Transit)	—
Property Transfer	97,020
Transient Lodging	1,310,741
Timber Yield	—
Aircraft	33,350
Construction Development Taxes	—
Utility Users Tax	—
Other	43,431

Total Other Taxes **2,512,284**

Total Taxes **9,984,764**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	24,734
Business Licenses	—
Construction Permits	101,570
Road Privileges and Permits	11,671
Zoning Permits	23,633
Franchises	69,116
Other	85,086

Total Licenses Permits and Franchises **315,810**

Fines, Forfeitures and Penalties

Vehicle Code Fines	—
Other Court Fines	1,164,531
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	50,073

Total Fines, Forfeitures and Penalties **1,214,604**

Revenue from Use of Money and Property

Interest	612,172
Rents and Concessions	126,415
Royalties	282,035

Total Revenue from the Use of Money and Property **1,020,622**

Aid from Other Governmental Agencies

State

Highway Users Tax	1,920,682
Motor Vehicle In-Lieu Tax	1,193,316
Realignment from the Vehicle License Fee Fund	1,891,107
Public Assistance Administration	1,662,065
Public Assistance Programs	764,427
Realignment for Social Services	940,658

Health:

Aid for Mental Health	—
Realignment for Mental Health	856,561
Medically Indigent Adults	—
Alcohol and Drug Abuse	167,756
Other Aid for Health	878,532
Realignment for Health Services	348,637
Homeowners' Property Tax Relief	81,943
Open Space Tax Relief	—
SB90 Mandated Costs	77,173
Public Safety Fund	1,301,361

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	190,208
Office of Criminal Justice and Planning Programs	278,701
Library	39,504
District Attorney Programs	—
Law Enforcement	236,726
Other	2,693,350

Total State **15,522,707**

Federal

Public Assistance Administration	1,100,597
Public Assistance Programs	507,155
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	182,679

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	369,412
District Attorney Programs	629,826
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	102,190
Other	2,193,227

Total Federal **5,085,086**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	3,649,985

Total Other Aid **3,649,985**

Charges for Current Services

Assessments and Tax Collection Fees	49,577
Property Tax Administrative Fees	—
Auditing and Accounting Fees	710,126
Communication Services	—
Election Services	21,406
Legal Services	14,198
Planning and Engineering Services	587,711
Agricultural Services	177,687
Civil Process Services	3,301
Court Fees and Costs	319,692
Booking Fees	3,510
Estate Fees	1,750
Human Services	—
Law Enforcement Services	161,132
Recording Fees	109,868
Road and Street Services	69,613
Health Fees	333,276
Mental Health Services	213,676
California Children Services	1,371
Sanitation Services	—
Institutional Care and Services	—
Library Services	5,213
Park and Recreation Fees	345,105

Other:

Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	379,784

Total Charges for Current Services **3,507,996**

Miscellaneous Revenue

Other Sales	27,572
Tobacco Settlement	221,995
Welfare Repayments	—
Cancelled Warrants	—
Other	366,907

Total Miscellaneous Revenue **616,474**

Other Financing Sources

Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **—**

Total General County Revenues Before Transfers **40,918,048**

Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 40,918,048**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 433,499	Total Roads	4,526,138
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	332,965	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	766,464	Total Public Ways and Facilities	4,526,138
Finance		Health	
Auditor-Controller	581,788	Total Public Health	2,905,706
Treasurer-Tax Collector	285,380	Total Medical Care	—
Assessor	757,577	Total Mental Health	1,861,815
Other	109,127	Total Drug and Alcohol Abuse Services	805,760
Total Finance	1,733,872	Total Health	5,573,281
Counsel		Sanitation	
County Counsel	550,852	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	550,852	Public Assistance	
Total Personnel	194,775	Welfare	
Total Elections	154,926	Administration	3,046,226
Total Communications	—	Aid Programs - Cash (Grants)	1,929,768
Total Property Management	947,811	Total Welfare	4,975,994
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	36,900	Other	—
Other	232,426	Total Social Services	—
Total Plant Acquisition	269,326	General Relief	
Total Promotion	425,671	Aid to Indigents	133,238
Total Other General	2,809,443	Indigent Burial	—
Total General	7,853,140	Total General Relief	133,238
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	59,173
Trial Court Maintenance of Effort (MOE)	614,920	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	147,084	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	324,731
County Clerk	57,753	Total Other Public Assistance	324,731
Grand Jury (Including Audit)	21,632	Total Public Assistance	5,493,136
District Attorney-Prosecution	841,527	Education	
District Attorney-Family Support	866,834	Total School Administration	—
Public Defender	664,283	Total Library Services	637,142
Court Appointed Counsel	—	Total Agricultural Education	75,734
Other	157,584	Total Other Education	2,601
Total Judicial	3,371,617	Total Education	715,477
Total Police Protection	3,501,771	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,495,531
Adult Detention	2,117,825	Total Cultural Services	181,429
Juvenile Detention	1,425,754	Total Veteran Memorial Building	—
Probation	944,992	Total Small Craft Harbors	—
Total Detention and Correction	4,488,571	Total Recreation and Cultural	1,676,960
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	264,819
Protective Inspection		Total Interest on Long-Term Debt	113,235
Agricultural Commissioner	322,081	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	259,983	Total Debt Service	378,054
Other	—	Total General County Expenditures Before Transfers	41,625,499
Total Protective Inspection	582,064	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	24,755
Local Agency Formation Commission (LAFCO)	10,998	Operating Transfers Between Funds Other Than	—
Recorder	134,364	Governmental and Enterprise	—
Coroner	73,218	Total General County Expenditures and Transfers Out	\$ 41,650,254
Emergency Services	91,174		
Planning and Zoning	961,503		
Pound	334,405		
Other	1,859,628		
Total Other Protection	3,465,290		
Total Public Protection	15,409,313		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 26,771,866	\$ 13,418,548	\$ 13,353,318

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	—
Landfill Closure/Post Closure Costs	—	—	—	—	—	—	—
Capital Leases	—	—	—	—	—	—	184,684
Compensated Absences	—	—	—	—	—	—	985,875
Landfill Closure & Postclosure	—	—	—	—	—	—	1,966,449
Total Other Long-Term Debt Schedule				—	—	—	3,137,008
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,137,008

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 2,848,540
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 105,531
Local Cash Grants	1,130,877
State Cash Grants	54,235
Federal Cash Grants	91,755
Other Revenues	20,011
Total Revenues	1,402,409
Purchased Transportation	—
Other Expenses	1,430,592
Total Expenses	1,430,592
Net Transit Income (Loss)	(28,183)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (28,183)
Capital Additions to Equity	
Total Local Capital Grants	\$ 108,080
Total State Capital Grants	—
Total Federal Capital Grants	262,462
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 370,542

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Inyo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 639,702
Total Operating Expenses	1,493,843
Net Operating Income (Loss)	(854,141)
Total Non-Operating Revenue	631,312
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(222,829)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (222,829)
Current Year Capital Outlay (Enterprise Activity)	\$ 4,028

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 205,329
Total Operating Expenses	1,305,518
Net Operating Income (Loss)	(1,100,189)
Total Non-Operating Revenues	1,133,846
Total Non-Operating Expenses	20,785
Income (Loss) Before Operating Transfers	12,872
Transfers In from the County	24,755
Transfers Out to the County	—
Net Transfers In (Out)	24,755
Net Income (Loss)	\$ 37,627
Current Year Capital Outlay (Enterprise Activity)	\$ 31,501

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement

Total Operating Revenue	\$ 264,045
Total Operating Expense	217,143
Net Operating Income (Loss)	46,902
Total Non-Operating Revenue	1,128
Total Non-Operating Expenses	161
Income (Loss) Before Operating Transfers	47,869
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 47,869
Current Year Capital Outlay	\$ 30,740

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 189,237
Total Operating Expense	1,007,759
Net Operating Income (Loss)	(818,522)
Total Non-Operating Revenue	942,472
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	123,950
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 123,950
Current Year Capital Outlay	\$ 111,119

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Kern

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 85,679,164
Less Than County Wide Funds - Secured and Unsecured	38,912,437
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	213,693

Total Property Taxes **124,805,294**

Other Taxes

Sales and Use Taxes	23,046,554
Transportation Tax (Non-Transit)	3,931,295
Property Transfer	2,040,475
Transient Lodging	1,551,361
Timber Yield	10,581
Aircraft	116,810
Construction Development Taxes	—
Utility Users Tax	—
Other	826,784

Total Other Taxes **31,523,860**

Total Taxes **156,329,154**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	241,234
Business Licenses	2,069,045
Construction Permits	5,156,406
Road Privileges and Permits	—
Zoning Permits	254,226
Franchises	5,460,492
Other	419,589

Total Licenses Permits and Franchises **13,600,992**

Fines, Forfeitures and Penalties

Vehicle Code Fines	1,039,051
Other Court Fines	10,927,848
Forfeitures and Penalties	439,216
Penalties and Cost on Delinquent Taxes	7,030,167

Total Fines, Forfeitures and Penalties **19,436,282**

Revenue from Use of Money and Property

Interest	9,350,373
Rents and Concessions	1,030,065
Royalties	143,264

Total Revenue from the Use of Money and Property **10,523,702**

Aid from Other Governmental Agencies

State

Highway Users Tax	12,733,175
Motor Vehicle In-Lieu Tax	44,597,200
Realignment from the Vehicle License Fee Fund	24,904,569
Public Assistance Administration	46,142,820
Public Assistance Programs	95,171,064
Realignment for Social Services	23,596,944

Health:

Aid for Mental Health	28,213,974
Realignment for Mental Health	13,364,028
Medically Indigent Adults	—
Alcohol and Drug Abuse	191,950
Other Aid for Health	8,448,050
Realignment for Health Services	5,330,528
Homeowners' Property Tax Relief	2,201,523
Open Space Tax Relief	5,316,531
SB90 Mandated Costs	2,001,713
Public Safety Fund	33,754,958

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	2,160,318
Library	1,043,927
District Attorney Programs	—
Law Enforcement	9,306,903
Other	9,994,627

Total State **368,474,802**

Federal

Public Assistance Administration	65,048,354
Public Assistance Programs	75,348,375
Health Administration	665,991
Workforce Investment Act (WIA)	31,064,538
Community Development Block Grant	17,965,413
Health Grants	4,684,312

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	19,935,019
Aging Programs	1,866,895
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	3,597,539

Total Federal **220,176,436**

Other Aid

Other In-Lieu Taxes	1,263,274
Other Governmental Agencies	813,081

Total Other Aid **2,076,355**

Charges for Current Services

Assessments and Tax Collection Fees	1,115,417
Property Tax Administrative Fees	1,328,043
Auditing and Accounting Fees	1,443,088
Communication Services	303,947
Election Services	288,257
Legal Services	2,298,633
Planning and Engineering Services	948,415
Agricultural Services	789,224
Civil Process Services	400,457
Court Fees and Costs	10,792,024
Booking Fees	890,092
Estate Fees	158,123
Human Services	64,800
Law Enforcement Services	4,653,418
Recording Fees	3,868,459
Road and Street Services	917,364
Health Fees	2,470,991
Mental Health Services	223,541
California Children Services	16,260
Sanitation Services	—
Institutional Care and Services	39,807,694
Library Services	314,438
Park and Recreation Fees	1,704,538

Other:

Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	29,919,308

Total Charges for Current Services **104,716,531**

Miscellaneous Revenue

Other Sales	133,525
Tobacco Settlement	92,155,152
Welfare Repayments	2,493,286
Cancelled Warrants	24,168
Other	10,453,402

Total Miscellaneous Revenue **105,259,533**

Other Financing Sources

Sale of Fixed Assets	114,571
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **114,571**

Total General County Revenues Before Transfers **1,000,708,358**

Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 1,000,708,358**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,261,848	Total Roads	24,966,854
Clerk of the Board	653,177	Total Transportation Terminals	—
Administrative Officer	2,387,289	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	8,302,314	Total Public Ways and Facilities	24,966,854
Finance		Health	
Auditor-Controller	2,703,767	Total Public Health	29,672,357
Treasurer-Tax Collector	2,732,436	Total Medical Care	2,445,242
Assessor	7,749,150	Total Mental Health	60,213,045
Other	566,557	Total Drug and Alcohol Abuse Services	9,994,974
Total Finance	13,751,910	Total Health	102,325,618
Counsel		Sanitation	
County Counsel	2,820,163	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,820,163	Public Assistance	
Total Personnel	1,961,326	Welfare	
Total Elections	2,053,361	Administration	127,718,542
Total Communications	1,480,480	Aid Programs - Cash (Grants)	135,272,911
Total Property Management	17,565,366	Total Welfare	262,991,453
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	11,655,922
Courts	—	Other	—
Other	10,721,700	Total Social Services	11,655,922
Total Plant Acquisition	10,721,700	General Relief	
Total Promotion	530,076	Aid to Indigents	584,405
Total Other General	11,712,102	Indigent Burial	—
Total General	70,898,798	Total General Relief	584,405
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	478,622
Trial Court Maintenance of Effort (MOE)	14,765,483	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,089,360	Workforce Investment Act (WIA)	35,748,672
Other Trial Court	7,077,390	Other	29,088,476
County Clerk	277,698	Total Other Public Assistance	64,837,148
Grand Jury (Including Audit)	203,795	Total Public Assistance	340,547,550
District Attorney-Prosecution	13,930,075	Education	
District Attorney-Family Support	35,134,397	Total School Administration	—
Public Defender	11,748,766	Total Library Services	8,460,712
Court Appointed Counsel	—	Total Agricultural Education	401,544
Other	—	Total Other Education	—
Total Judicial	85,226,964	Total Education	8,862,256
Total Police Protection	57,378,377	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,557,570
Adult Detention	43,878,387	Total Cultural Services	—
Juvenile Detention	15,903,820	Total Veteran Memorial Building	1,005,938
Probation	20,761,096	Total Small Craft Harbors	—
Total Detention and Correction	80,543,303	Total Recreation and Cultural	10,563,508
Total Fire Protection	67,803,876	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	15,278,664
Protective Inspection		Total Interest on Long-Term Debt	14,020,447
Agricultural Commissioner	4,333,964	Total Interest on Short-Term Notes and Warrants	2,656,351
Building Inspector	4,260,118	Total Debt Service	31,955,462
Other	650,235	Total General County Expenditures Before Transfers	898,667,333
Total Protective Inspection	9,244,317	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	19,181,809
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,687,066	Governmental and Enterprise	—
Coroner	1,588,426	Total General County Expenditures and Transfers Out	\$ 917,849,142
Emergency Services	—		
Planning and Zoning	2,573,118		
Pound	1,793,115		
Other	708,725		
Total Other Protection	8,350,450		
Total Public Protection	308,547,287		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 470,197,003	\$ 156,391,979	\$ 313,805,024

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	\$ 33,835,889	\$ 33,835,889	\$ 253,971	\$ 33,581,918
Pension Obligation Bonds	1995	1997	2022	227,629,808	193,779,471	1,440,165	192,339,306
Total Pension Obligation Bonds				261,465,697	227,615,360	1,694,136	225,921,224
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	240,000	15,000	225,000
Total Special Assessment Bonds				400,000	240,000	15,000	225,000
Other Long-Term Debt Schedule							
Capital Lease Purchase Agreements	—	—	—	—	—	—	—
Public Health Facility Lease	—	—	—	—	—	—	8,455,000
Closure/Postclosure Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Professional Liability	—	—	—	—	—	—	—
Capital Lease Purchase Agreement	—	—	—	—	—	—	8,727,877
Closure/Postclosure Liability	—	—	—	—	—	—	58,044,137
Comp Absences	—	—	—	—	—	—	46,080,322
Compensated Absences	—	—	—	—	—	—	8,127,281
Professional Liability	—	—	—	—	—	—	9,802,940
Total Other Long-Term Debt Schedule				—	—	—	139,237,557
County Total Bonds and Other Long-Term Debt				\$ 261,865,697	\$ 227,855,360	\$ 1,709,136	\$ 365,383,781
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	183,583,672					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 269,293,065
Total Deductions from Revenues	194,724,535
Net Patient Revenue	74,568,530
Total Other Operating Revenues	13,805,197
Total Operating Revenue	88,373,727
Total Operating Expenses	156,896,456
Net Operating Income (Loss)	(68,522,729)
Total Non-Operating Revenue	35,687,264
Total Non-Operating Expenses	3,171,366
Net Non-Operating Income	32,515,898
Net Income Before Extraordinary Items	(36,006,831)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(36,006,831)
Transfers In from the County	19,181,809
Transfers Out to the County	—
Net Transfers In (Out)	19,181,809
Net Income (Loss)	\$ (16,825,022)
Current Year Capital Outlay (Enterprise Activity)	\$ 4,870,846

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 474,182
Local Cash Grants	1,944,025
State Cash Grants	258,801
Federal Cash Grants	217,151
Other Revenues	37,814
Total Revenues	2,931,973
Purchased Transportation	2,317,398
Other Expenses	1,623,870
Total Expenses	3,941,268
Net Transit Income (Loss)	(1,009,295)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (1,009,295)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,747,142
Total Operating Expenses	3,410,287
Net Operating Income (Loss)	(663,145)
Total Non-Operating Revenue	6,758,762
Total Non-Operating Expenses	815,757
Income (Loss) Before Operating Transfers	5,279,860
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 5,279,860
Current Year Capital Outlay (Enterprise Activity)	\$ 5,483,163

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 28,729,308
Total Operating Expenses	30,692,146
Net Operating Income (Loss)	(1,962,838)
Total Non-Operating Revenues	2,955,963
Total Non-Operating Expenses	899,225
Income (Loss) Before Operating Transfers	93,900
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 93,900
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 4,799,193
Total Operating Expense	4,446,960
Net Operating Income (Loss)	352,233
Total Non-Operating Revenue	82,017
Total Non-Operating Expenses	271,141
Income (Loss) Before Operating Transfers	163,109
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 163,109
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to \$92,155,152 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future tobacco settlement revenues.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Kings

Taxes				Federal	
Property Taxes				Public Assistance Administration	8,360,898
County Wide Secured and Unsecured	\$	8,670,923		Public Assistance Programs	10,327,698
Less Than County Wide Funds - Secured and Unsecured		2,861,671		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	8,978,940
Prior Year Secured and Unsecured		603,555		Community Development Block Grant	580,101
Total Property Taxes		12,136,149		Health Grants	455,170
Other Taxes				Other:	
Sales and Use Taxes		1,511,557		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		96,463		Office of Criminal Justice and Planning Programs	—
Property Transfer		243,407		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		199,827		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		51,329		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	90,634
Other		2,117,361		Other	1,684,469
Total Other Taxes		4,219,944		Total Federal	30,477,910
Total Taxes		16,356,093		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	2,062,104
Capital Outlay		—		Total Other Aid	2,062,104
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	480,676
Animal Licenses		28,809		Property Tax Administrative Fees	496,901
Business Licenses		212		Auditing and Accounting Fees	1,000
Construction Permits		264,491		Communication Services	160,850
Road Privileges and Permits		—		Election Services	23,104
Zoning Permits		41,598		Legal Services	88,463
Franchises		889,755		Planning and Engineering Services	197,919
Other		13,452		Agricultural Services	170,060
Total Licenses Permits and Franchises		1,238,317		Civil Process Services	106,090
Fines, Forfeitures and Penalties				Court Fees and Costs	1,736,668
Vehicle Code Fines		526,430		Booking Fees	—
Other Court Fines		54,539		Estate Fees	230,958
Forfeitures and Penalties		—		Human Services	28,161
Penalties and Cost on Delinquent Taxes		251,578		Law Enforcement Services	742,060
Total Fines, Forfeitures and Penalties		832,547		Recording Fees	441,460
Revenue from Use of Money and Property				Road and Street Services	—
Interest		1,187,674		Health Fees	723,777
Rents and Concessions		539,646		Mental Health Services	351,521
Royalties		—		California Children Services	1,695
Total Revenue from the Use of Money and Property		1,727,320		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	549,781
State				Library Services	40,541
Highway Users Tax		2,226,444		Park and Recreation Fees	59,214
Motor Vehicle In-Lieu Tax		9,522,513		Other:	
Realignment from the Vehicle License Fee Fund		4,462,452		Personnel Services	—
Public Assistance Administration		7,419,161		Building Maintenance and Grounds	—
Public Assistance Programs		12,189,591		Administrative Services	1,391,966
Realignment for Social Services		1,813,618		Other	64,716
Health:				Total Charges for Current Services	8,087,581
Aid for Mental Health		4,418,419		Miscellaneous Revenue	
Realignment for Mental Health		4,856,264		Other Sales	344,303
Medically Indigent Adults		—		Tobacco Settlement	1,564,374
Alcohol and Drug Abuse		1,999,897		Welfare Repayments	184,962
Other Aid for Health		2,947,624		Cancelled Warrants	39,397
Realignment for Health Services		1,629,619		Other	2,017,809
Homeowners' Property Tax Relief		298,186		Total Miscellaneous Revenue	4,150,845
Open Space Tax Relief		2,848,140		Other Financing Sources	
SB90 Mandated Costs		806,258		Sale of Fixed Assets	22,644
Public Safety Fund		4,265,531		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		200,182		Total Other Financing Sources	22,644
Office of Criminal Justice and Planning Programs		410,976		Total General County Revenues Before Transfers	134,169,150
Library		207,172		Transfers In	
District Attorney Programs		1,024,228		Total Transfers In from Enterprises	—
Law Enforcement		291,720		Operating Transfers Between Funds Other Than Governmental and Enterprise	2,274,086
Other		5,375,794		Total General County Revenues and Transfers In	\$ 136,443,236
Total State		69,213,789			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 577,246	Total Roads	4,896,941
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	491,853	Total Transportation Systems	—
Other	18,362	Total Parking Facilities	—
Total Legislative and Administrative	1,087,461	Total Public Ways and Facilities	4,896,941
Finance		Health	
Auditor-Controller	1,070,022	Total Public Health	6,044,256
Treasurer-Tax Collector	638,779	Total Medical Care	3,337,331
Assessor	1,408,969	Total Mental Health	9,704,997
Other	123,123	Total Drug and Alcohol Abuse Services	1,508,482
Total Finance	3,240,893	Total Health	20,595,066
Counsel		Sanitation	
County Counsel	748,634	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	748,634	Public Assistance	
Total Personnel	760,466	Welfare	
Total Elections	668,102	Administration	17,226,380
Total Communications	1,067,437	Aid Programs - Cash (Grants)	22,165,770
Total Property Management	2,834,302	Total Welfare	39,392,150
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	380,242
Courts	—	Other	489,270
Other	2,402,639	Total Social Services	869,512
Total Plant Acquisition	2,402,639	General Relief	
Total Promotion	70,716	Aid to Indigents	61,386
Total Other General	1,234,833	Indigent Burial	15,300
Total General	14,115,483	Total General Relief	76,686
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	305,376
Trial Court Maintenance of Effort (MOE)	982,208	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	8,887,015
Other Trial Court	287,805	Other	978,941
County Clerk	—	Total Other Public Assistance	9,865,956
Grand Jury (Including Audit)	60,395	Total Public Assistance	50,509,680
District Attorney-Prosecution	3,397,804	Education	
District Attorney-Family Support	4,478,047	Total School Administration	—
Public Defender	260,249	Total Library Services	1,115,381
Court Appointed Counsel	1,144,240	Total Agricultural Education	165,760
Other	11,965	Total Other Education	—
Total Judicial	10,622,713	Total Education	1,281,141
Total Police Protection	8,399,581	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,031,852
Adult Detention	5,283,843	Total Cultural Services	—
Juvenile Detention	1,893,590	Total Veteran Memorial Building	—
Probation	6,614,848	Total Small Craft Harbors	—
Total Detention and Correction	13,792,281	Total Recreation and Cultural	1,031,852
Total Fire Protection	4,834,812	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	1,803,755	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	454,073	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	133,772,096
Total Protective Inspection	2,257,828	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	22,610	Operating Transfers Between Funds Other Than	—
Recorder	457,333	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 133,772,096
Emergency Services	—		
Planning and Zoning	622,724		
Pound	293,830		
Other	38,221		
Total Other Protection	1,434,718		
Total Public Protection	41,341,933		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 57,230,757	\$ 24,204,358	\$ 33,026,399

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	3,745,964
Total Other Long-Term Debt Schedule				—	—	—	3,745,964
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,745,964
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ —	—				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,892,620
County Wide Secured and Unsecured	\$	9,293,524	Public Assistance Programs	10,808,600
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		773,291	Community Development Block Grant	—
Total Property Taxes		10,066,815	Health Grants	306,552
Other Taxes			Other:	
Sales and Use Taxes		2,235,571	Community Oriented Policing Services (COPS)	18,560
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		326,817	DEA Programs/Drug and Alcohol Programs	44,000
Transient Lodging		718,999	District Attorney Programs	185,750
Timber Yield		7,926	Aging Programs	—
Aircraft		12,671	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	609
Utility Users Tax		—	Law Enforcement	171,918
Other		—	Other	3,189,742
Total Other Taxes		3,301,984	Total Federal	17,618,351
Total Taxes		13,368,799	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	351,048
Capital Outlay		—	Total Other Aid	351,048
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	272,647
Animal Licenses		19,943	Property Tax Administrative Fees	205,550
Business Licenses		39,346	Auditing and Accounting Fees	2,074,887
Construction Permits		525,030	Communication Services	218,319
Road Privileges and Permits		29,090	Election Services	57,467
Zoning Permits		88,939	Legal Services	204,212
Franchises		646,722	Planning and Engineering Services	1,067,326
Other		471,498	Agricultural Services	4,256
Total Licenses Permits and Franchises		1,820,568	Civil Process Services	38,711
Fines, Forfeitures and Penalties			Court Fees and Costs	315,414
Vehicle Code Fines		434,799	Booking Fees	—
Other Court Fines		211,737	Estate Fees	79,906
Forfeitures and Penalties		188,144	Human Services	20,936
Penalties and Cost on Delinquent Taxes		448,528	Law Enforcement Services	709,817
Total Fines, Forfeitures and Penalties		1,283,208	Recording Fees	285,842
Revenue from Use of Money and Property			Road and Street Services	57,060
Interest		1,527,178	Health Fees	85,604
Rents and Concessions		28,588	Mental Health Services	54,512
Royalties		—	California Children Services	60
Total Revenue from the Use of Money and Property		1,555,766	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	76,300
State			Library Services	17,833
Highway Users Tax		1,960,072	Park and Recreation Fees	12,378
Motor Vehicle In-Lieu Tax		3,658,210	Other:	
Realignment from the Vehicle License Fee Fund		1,635,673	Personnel Services	99,026
Public Assistance Administration		636,212	Building Maintenance and Grounds	—
Public Assistance Programs		10,333,630	Administrative Services	—
Realignment for Social Services		5,746,171	Other	1,341,608
Health:			Total Charges for Current Services	7,299,671
Aid for Mental Health		6,115,334	Miscellaneous Revenue	
Realignment for Mental Health		—	Other Sales	24,838
Medically Indigent Adults		—	Tobacco Settlement	704,591
Alcohol and Drug Abuse		1,114,588	Welfare Repayments	28,251
Other Aid for Health		1,210,331	Cancelled Warrants	19,361
Realignment for Health Services		—	Other	348,792
Homeowners' Property Tax Relief		222,976	Total Miscellaneous Revenue	1,125,833
Open Space Tax Relief		69,980	Other Financing Sources	
SB90 Mandated Costs		168,021	Sale of Fixed Assets	56,654
Public Safety Fund		2,059,332	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	56,654
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	85,091,567
Library		168,085	Transfers In	
District Attorney Programs		537,577	Total Transfers In from Enterprises	16,886
Law Enforcement		214,125	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,621,826
Other		4,761,352	Total General County Revenues and Transfers In	\$ 86,730,279
Total State		40,611,669		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 432,099	Total Roads	6,539,979
Clerk of the Board	65,211	Total Transportation Terminals	—
Administrative Officer	286,557	Total Transportation Systems	—
Other	233,599	Total Parking Facilities	—
Total Legislative and Administrative	1,017,466	Total Public Ways and Facilities	6,539,979
Finance		Health	
Auditor-Controller	978,772	Total Public Health	4,189,907
Treasurer-Tax Collector	712,355	Total Medical Care	—
Assessor	862,162	Total Mental Health	6,933,180
Other	130,255	Total Drug and Alcohol Abuse Services	1,994,317
Total Finance	2,683,544	Total Health	13,117,404
Counsel		Sanitation	
County Counsel	481,425	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	481,425	Public Assistance	
Total Personnel	277,479	Welfare	
Total Elections	392,970	Administration	8,092,287
Total Communications	21,265	Aid Programs - Cash (Grants)	18,054,501
Total Property Management	798,319	Total Welfare	26,146,788
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,639,324
Courts	—	Other	—
Other	514,657	Total Social Services	1,639,324
Total Plant Acquisition	514,657	General Relief	
Total Promotion	863,243	Aid to Indigents	293,963
Total Other General	2,450,363	Indigent Burial	64,299
Total General	9,500,731	Total General Relief	358,262
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	129,343
Trial Court Maintenance of Effort (MOE)	375,570	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	68,157	Workforce Investment Act (WIA)	—
Other Trial Court	77,537	Other	785,289
County Clerk	—	Total Other Public Assistance	785,289
Grand Jury (Including Audit)	19,550	Total Public Assistance	29,059,006
District Attorney-Prosecution	1,590,265	Education	
District Attorney-Family Support	2,462,230	Total School Administration	—
Public Defender	982,625	Total Library Services	734,476
Court Appointed Counsel	—	Total Agricultural Education	128,037
Other	973,276	Total Other Education	—
Total Judicial	6,549,210	Total Education	862,513
Total Police Protection	7,237,911	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	445,842
Adult Detention	5,466,144	Total Cultural Services	110,760
Juvenile Detention	949,693	Total Veteran Memorial Building	—
Probation	1,545,260	Total Small Craft Harbors	—
Total Detention and Correction	7,961,097	Total Recreation and Cultural	556,602
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	145,000
Protective Inspection		Total Interest on Long-Term Debt	11,762
Agricultural Commissioner	443,348	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	870,070	Total Debt Service	156,762
Other	—	Total General County Expenditures Before Transfers	84,777,791
Total Protective Inspection	1,313,418	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	105,049
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	265,079	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 84,882,840
Emergency Services	45,499		
Planning and Zoning	1,039,419		
Pound	516,713		
Other	56,448		
Total Other Protection	1,923,158		
Total Public Protection	24,984,794		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 40,147,727	\$ 30,597,806	\$ 9,549,921

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Airport Improvements	—	—	—	—	—	—	\$ —
Waste Water Plant Improvements	—	—	—	—	—	—	—
Computer Equipment	—	—	—	—	—	—	10,400
Closure/Post Closure Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	2,164,152
Postclosure Landfill Liability	—	—	—	—	—	—	2,258,306
Total Other Long-Term Debt Schedule				—	—	—	4,432,858
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,432,858

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 148,006
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	7,731
Total Operating Expenses		47,336
Net Operating Income (Loss)		(39,605)
Total Non-Operating Revenue		19,855
Total Non-Operating Expenses		98,849
Income (Loss) Before Operating Transfers		(118,599)
Transfers In from the County		105,049
Transfers Out to the County		16,886
Net Transfers In (Out)		88,163
Net Income (Loss)	\$	(30,436)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	2,348,090
Total Operating Expenses		2,474,001
Net Operating Income (Loss)		(125,911)
Total Non-Operating Revenues		37,801
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(88,110)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(88,110)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Lassen

Taxes				Federal	
Property Taxes				Public Assistance Administration	
County Wide Secured and Unsecured	\$	3,108,965		Public Assistance Programs	
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	
Prior Year Secured and Unsecured		19,094		Community Development Block Grant	
Total Property Taxes		3,128,059		Health Grants	
Other Taxes				Other:	
Sales and Use Taxes		864,322		Community Oriented Policing Services (COPS)	
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	
Property Transfer		103,498		DEA Programs/Drug and Alcohol Programs	
Transient Lodging		50,591		District Attorney Programs	
Timber Yield		66,503		Aging Programs	
Aircraft		—		Senior Citizens Programs	
Construction Development Taxes		—		Road Projects	
Utility Users Tax		—		Law Enforcement	
Other		—		Other	
Total Other Taxes		1,084,914		Total Federal	
Total Taxes		4,212,973		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	
Operations		—		Other Governmental Agencies	
Capital Outlay		—		Total Other Aid	
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	
Animal Licenses		15,000		Property Tax Administrative Fees	
Business Licenses		—		Auditing and Accounting Fees	
Construction Permits		333,948		Communication Services	
Road Privileges and Permits		—		Election Services	
Zoning Permits		22,762		Legal Services	
Franchises		38,263		Planning and Engineering Services	
Other		99,220		Agricultural Services	
Total Licenses Permits and Franchises		509,193		Civil Process Services	
Fines, Forfeitures and Penalties				Court Fees and Costs	
Vehicle Code Fines		739,185		Booking Fees	
Other Court Fines		—		Estate Fees	
Forfeitures and Penalties		—		Human Services	
Penalties and Cost on Delinquent Taxes		542,696		Law Enforcement Services	
Total Fines, Forfeitures and Penalties		1,281,881		Recording Fees	
Revenue from Use of Money and Property				Road and Street Services	
Interest		646,605		Health Fees	
Rents and Concessions		2,706,170		Mental Health Services	
Royalties		—		California Children Services	
Total Revenue from the Use of Money and Property		3,352,775		Sanitation Services	
Aid from Other Governmental Agencies				Institutional Care and Services	
State				Library Services	
Highway Users Tax		1,616,841		Park and Recreation Fees	
Motor Vehicle In-Lieu Tax		2,276,411		Other:	
Realignment from the Vehicle License Fee Fund		1,739,135		Personnel Services	
Public Assistance Administration		2,153,812		Building Maintenance and Grounds	
Public Assistance Programs		1,884,960		Administrative Services	
Realignment for Social Services		2,557,302		Other	
Health:				Total Charges for Current Services	
Aid for Mental Health		1,845,797		Miscellaneous Revenue	
Realignment for Mental Health		1,005,987		Other Sales	
Medically Indigent Adults		—		Tobacco Settlement	
Alcohol and Drug Abuse		167,339		Welfare Repayments	
Other Aid for Health		316,255		Cancelled Warrants	
Realignment for Health Services		379,546		Other	
Homeowners' Property Tax Relief		78,325		Total Miscellaneous Revenue	
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		84,019		Sale of Fixed Assets	
Public Safety Fund		1,110,865		Proceeds from the Sale of Bonds	
Other:				Other Long-Term Debt Proceeds	
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,166,087		Total Other Financing Sources	
Office of Criminal Justice and Planning Programs		65,448		Total General County Revenues Before Transfers	
Library		—		Transfers In	
District Attorney Programs		105,974		Total Transfers In from Enterprises	
Law Enforcement		—		Operating Transfers Between Funds Other Than	
Other		4,983,723		Governmental and Enterprise	
Total State		23,537,826		Total General County Revenues and Transfers In	

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Lassen

General		Public Ways and Facilities	
Board of Supervisors	\$ 250,944	Total Roads	6,608,649
Clerk of the Board	70,487	Total Transportation Terminals	—
Administrative Officer	259,441	Total Transportation Systems	116,321
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	580,872	Total Public Ways and Facilities	6,724,970
Finance		Health	
Auditor-Controller	415,674	Total Public Health	2,553,830
Treasurer-Tax Collector	279,711	Total Medical Care	—
Assessor	513,783	Total Mental Health	2,598,316
Other	155,473	Total Drug and Alcohol Abuse Services	1,377,906
Total Finance	1,364,641	Total Health	6,530,052
Counsel		Sanitation	
County Counsel	249,840	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	249,840	Public Assistance	
Total Personnel	141,137	Welfare	
Total Elections	191,236	Administration	3,571,858
Total Communications	614,925	Aid Programs - Cash (Grants)	5,890,321
Total Property Management	912,142	Total Welfare	9,462,179
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	708,225
Courts	—	Other	—
Other	435,225	Total Social Services	708,225
Total Plant Acquisition	435,225	General Relief	
Total Promotion	459,804	Aid to Indigents	207,737
Total Other General	1,143,544	Indigent Burial	22,320
Total General	6,093,366	Total General Relief	230,057
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	42,873
Trial Court Maintenance of Effort (MOE)	430,163	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	88,653	Workforce Investment Act (WIA)	—
Other Trial Court	93,589	Other	—
County Clerk	32,564	Total Other Public Assistance	—
Grand Jury (Including Audit)	10,815	Total Public Assistance	10,443,334
District Attorney-Prosecution	302,668	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	392,286	Total Library Services	—
Court Appointed Counsel	567,843	Total Agricultural Education	59,619
Other	182,104	Total Other Education	—
Total Judicial	2,100,685	Total Education	59,619
Total Police Protection	2,336,336	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	120,362
Adult Detention	3,751,867	Total Cultural Services	—
Juvenile Detention	1,487,498	Total Veteran Memorial Building	—
Probation	777,017	Total Small Craft Harbors	—
Total Detention and Correction	6,016,382	Total Recreation and Cultural	120,362
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	458,150
Protective Inspection		Total Interest on Long-Term Debt	98,549
Agricultural Commissioner	243,544	Total Interest on Short-Term Notes and Warrants	1,024,034
Building Inspector	304,491	Total Debt Service	1,580,733
Other	—	Total General County Expenditures Before Transfers	43,756,358
Total Protective Inspection	548,035	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	111,135	Governmental and Enterprise	115,042
Coroner	—	Total General County Expenditures and Transfers Out	\$ 43,871,400
Emergency Services	70,436		
Planning and Zoning	670,289		
Pound	87,794		
Other	262,830		
Total Other Protection	1,202,484		
Total Public Protection	12,203,922		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 20,109,598	\$ 7,145,432	\$ 12,964,166

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lassen

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Jail and Misc. Projects	1998	1998	2009	\$ 6,030,000	\$ 6,030,000	\$ 1,698,150	\$ 4,331,850
Total Revenue Bonds				<u>6,030,000</u>	<u>6,030,000</u>	<u>1,698,150</u>	<u>4,331,850</u>
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	995,512
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>995,512</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 6,030,000</u>	<u>\$ 6,030,000</u>	<u>\$ 1,698,150</u>	<u>\$ 5,327,362</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations				<u>\$ —</u>			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 98,565
Local Cash Grants	522,131
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,344
Total Revenues	<u>623,040</u>
Purchased Transportation	562,871
Other Expenses	165,962
Total Expenses	<u>728,833</u>
Net Transit Income (Loss)	<u>(105,793)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (105,793)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	400
Total Operating Expenses		17,406
Net Operating Income (Loss)		(17,006)
Total Non-Operating Revenue		29,863
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		12,857
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	12,857
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Los Angeles

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 1,520,438,275
Less Than County Wide Funds - Secured and Unsecured	38,275,978
Voter Approved Indebtedness	8,674,390
Prior Year Secured and Unsecured	32,684,538

Total Property Taxes **1,600,073,181**

Other Taxes

Sales and Use Taxes	42,483,338
Transportation Tax (Non-Transit)	17,322,959
Property Transfer	48,941,995
Transient Lodging	9,383,165
Timber Yield	—
Aircraft	7,227,096
Construction Development Taxes	—
Utility Users Tax	49,327,447
Other	21,713,582

Total Other Taxes **196,399,582**

Total Taxes **1,796,472,763**

Special Benefit Assessments

Operations	2,791,672
Capital Outlay	—

Total Special Benefit Assessments **2,791,672**

Licenses, Permits and Franchises

Animal Licenses	7,916,427
Business Licenses	4,474,246
Construction Permits	12,588,917
Road Privileges and Permits	53,912
Zoning Permits	1,849,282
Franchises	9,968,689
Other	3,521,693

Total Licenses Permits and Franchises **40,373,166**

Fines, Forfeitures and Penalties

Vehicle Code Fines	14,578,561
Other Court Fines	164,838,276
Forfeitures and Penalties	31,241,205
Penalties and Cost on Delinquent Taxes	52,395,445

Total Fines, Forfeitures and Penalties **263,053,487**

Revenue from Use of Money and Property

Interest	124,698,464
Rents and Concessions	52,127,703
Royalties	4,444,937

Total Revenue from the Use of Money and Property **181,271,104**

Aid from Other Governmental Agencies

State

Highway Users Tax	121,489,198
Motor Vehicle In-Lieu Tax	675,004,587
Realignment from the Vehicle License Fee Fund	425,569,629
Public Assistance Administration	756,628,727
Public Assistance Programs	329,571,330
Realignment for Social Services	292,806,558

Health:

Aid for Mental Health	136,117,484
Realignment for Mental Health	283,083,121
Medically Indigent Adults	—
Alcohol and Drug Abuse	30,568,836
Other Aid for Health	76,071,462
Realignment for Health Services	128,915,346
Homeowners' Property Tax Relief	21,356,974
Open Space Tax Relief	—
SB90 Mandated Costs	30,354,361
Public Safety Fund	489,623,811

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	12,711,686
Office of Criminal Justice and Planning Programs	7,917,931
Library	5,823,503
District Attorney Programs	57,832,074
Law Enforcement	—
Other	397,797,803

Total State **4,279,244,421**

Federal

Public Assistance Administration	1,139,376,126
Public Assistance Programs	1,352,945,079
Health Administration	253,061,429
Workforce Investment Act (WIA)	53,849,426
Community Development Block Grant	7,065,296
Health Grants	139,046,011

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	35,095,961
Road Projects	—
Law Enforcement	59,153,159
Other	108,590,824

Total Federal **3,148,183,311**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	79,081,696

Total Other Aid **79,081,696**

Charges for Current Services

Assessments and Tax Collection Fees	18,307,478
Property Tax Administrative Fees	38,600,095
Auditing and Accounting Fees	10,145,147
Communication Services	819,606
Election Services	10,994,445
Legal Services	16,859,037
Planning and Engineering Services	21,574,071
Agricultural Services	2,935,919
Civil Process Services	8,842,353
Court Fees and Costs	51,265,975
Booking Fees	788,255
Estate Fees	3,173,318
Human Services	1,268,877
Law Enforcement Services	342,403,472
Recording Fees	42,205,460
Road and Street Services	(1,355,235)
Health Fees	50,312,786
Mental Health Services	1,308,612
California Children Services	32,147,301
Sanitation Services	29,104,282
Institutional Care and Services	260,009,694
Library Services	2,171,136
Park and Recreation Fees	16,685,586

Other:

Personnel Services	10,152,383
Building Maintenance and Grounds	—
Administrative Services	—
Other	342,471,996

Total Charges for Current Services **1,313,192,049**

Miscellaneous Revenue

Other Sales	1,817,762
Tobacco Settlement	121,760,619
Welfare Repayments	—
Cancelled Warrants	4,737,648
Other	88,286,900

Total Miscellaneous Revenue **216,602,929**

Other Financing Sources

Sale of Fixed Assets	4,551,994
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **4,551,994**

Total General County Revenues Before Transfers **11,324,818,592**

Transfers In

Total Transfers In from Enterprises	418,760,165
Operating Transfers Between Funds Other Than Governmental and Enterprise	437,476

Total General County Revenues and Transfers In **\$ 11,744,016,233**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 16,916,663	Total Roads	223,024,104
Clerk of the Board	18,922,128	Total Transportation Terminals	—
Administrative Officer	21,547,975	Total Transportation Systems	—
Other	2,980,932	Total Parking Facilities	6,114,859
Total Legislative and Administrative	60,367,698	Total Public Ways and Facilities	229,138,963
Finance		Health	
Auditor-Controller	22,751,983	Total Public Health	479,737,638
Treasurer-Tax Collector	41,185,237	Total Medical Care	602,409,334
Assessor	106,177,883	Total Mental Health	936,065,773
Other	—	Total Drug and Alcohol Abuse Services	133,614,107
Total Finance	170,115,103	Total Health	2,151,826,852
Counsel		Sanitation	
County Counsel	15,231,924	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	15,231,924	Public Assistance	
Total Personnel	21,396,106	Welfare	
Total Elections	30,139,964	Administration	1,261,480,921
Total Communications	(588,152)	Aid Programs - Cash (Grants)	1,553,161,317
Total Property Management	102,939,305	Total Welfare	2,814,642,238
Plant Acquisition		Social Services	
Jails	2,687,985	Administration and Programs	1,133,316,894
Courts	40,313,542	Other	—
Other	52,133,531	Total Social Services	1,133,316,894
Total Plant Acquisition	95,135,058	General Relief	
Total Promotion	—	Aid to Indigents	160,280,808
Total Other General	121,394,824	Indigent Burial	—
Total General	616,131,830	Total General Relief	160,280,808
Public Protection		Total Care of Court Wards	26,581,689
Judicial		Total Veteran Services	1,705,583
Trial Court Maintenance of Effort (MOE)	246,332,776	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	11,828,639	Workforce Investment Act (WIA)	56,549,747
Other Trial Court	280,176,430	Other	76,003,154
County Clerk	—	Total Other Public Assistance	132,552,901
Grand Jury (Including Audit)	943,953	Total Public Assistance	4,269,080,113
District Attorney-Prosecution	227,652,798	Education	
District Attorney-Family Support	163,243,445	Total School Administration	—
Public Defender	141,675,953	Total Library Services	73,212,849
Court Appointed Counsel	—	Total Agricultural Education	—
Other	103,944	Total Other Education	—
Total Judicial	1,071,957,938	Total Education	73,212,849
Total Police Protection	1,028,996,417	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	115,804,495
Adult Detention	452,193,785	Total Cultural Services	45,468,075
Juvenile Detention	186,934,678	Total Veteran Memorial Building	—
Probation	237,456,412	Total Small Craft Harbors	—
Total Detention and Correction	876,584,875	Total Recreation and Cultural	161,272,570
Total Fire Protection	4,583,759	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	143,669,712
Protective Inspection		Total Interest on Long-Term Debt	94,415,488
Agricultural Commissioner	17,548,393	Total Interest on Short-Term Notes and Warrants	15,977,320
Building Inspector	—	Total Debt Service	254,062,520
Other	3,002,277	Total General County Expenditures Before Transfers	10,898,863,991
Total Protective Inspection	20,550,670	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	539,356,941
Local Agency Formation Commission (LAFCO)	375,879	Operating Transfers Between Funds Other Than	—
Recorder	46,333,684	Governmental and Enterprise	7,581,428
Coroner	18,320,250	Total General County Expenditures and Transfers Out \$	11,445,802,360
Emergency Services	4,296,371		
Planning and Zoning	11,380,190		
Pound	15,580,911		
Other	45,177,350		
Total Other Protection	141,464,635		
Total Public Protection	3,144,138,294		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 9,021,484,750	\$ 3,621,307,663	\$ 5,400,177,087

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bonds	1986	1986	2008	\$ 461,493,318	\$ —	\$ —	\$ —
Pension Certificates Series A	1986	1986	2008	341,981,268	341,981,268	310,685,032	31,296,236
Pension Certificates Series A (Ent)	1986	1986	2008	119,512,050	119,512,050	108,574,968	10,937,082
Pension Bonds	1994	2007	2010	248,395,232	—	—	—
Pension Bonds	1994	1996	2006	1,116,835,000	—	—	—
Pension Bonds, Series 1994 A	1994	1996	2006	827,599,305	827,599,305	313,915,445	513,683,860
Pension Bonds, Series 1994 A (Ent)	1994	1996	2006	289,235,695	289,235,695	109,709,555	179,526,140
Pension Bonds, Series 1994 C	1994	2007	2010	184,066,332	184,066,332	—	184,066,332
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	—	64,328,900
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	102,893,007	341,720,193
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	35,959,830	119,426,970
Pension Bonds	1996	1996	2007	327,400,000	—	—	—
Pension Bonds	1996	1996	2011	600,000,000	—	—	—
Pension Refunding Bonds	1996	1996	2007	242,611,326	242,611,326	43,646,326	198,965,000
Pension Refunding Bonds (Ent)	1996	1996	2007	84,788,674	84,788,674	15,253,674	69,535,000
Total Pension Obligation Bonds				5,508,247,100	2,754,123,550	1,040,637,837	1,713,485,713
Revenue Bonds							
Marina Del Rey	1993	1993	2008	90,686,163	90,686,163	60,905,076	29,781,087
Total Revenue Bonds				90,686,163	90,686,163	60,905,076	29,781,087
Special Assessment Bonds							
1915 Act - Landslide Mitigation-Big Rock Mesa	1990	1991	2010	10,420,000	10,420,000	4,270,000	6,150,000
Total Special Assessment Bonds				10,420,000	10,420,000	4,270,000	6,150,000
General Obligation Bonds							
Detention Facilities	1987	1988	2007	96,000,000	96,000,000	59,495,000	36,505,000
Total General Obligation Bonds				96,000,000	96,000,000	59,495,000	36,505,000
Improvement Districts Bonds							
Street Improvements	1979	1981	2008	18,295,156	17,709,587	17,195,242	514,345
Total Improvement Districts Bonds				18,295,156	17,709,587	17,195,242	514,345
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Boating & Waterways Seawall Loans	—	—	—	—	—	—	23,281,643
Commercial Paper (Ent)	—	—	—	—	—	—	109,380,000
Compensated Absences	—	—	—	—	—	—	442,619,000
Museum of Art - Series A and B	—	—	—	—	—	—	6,200,000
Other Capital Leases	—	—	—	—	—	—	81,896,262
Other Hospital Capital Leases (Ent)	—	—	—	—	—	—	972,459
Total Other Long-Term Debt Schedule				—	—	—	664,349,364
County Total Bonds and Other Long-Term Debt				\$ 5,723,648,419	\$ 2,968,939,300	\$ 1,182,503,155	\$ 2,450,785,509

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations **\$ 3,029,495,874**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 4,933,186,997
Total Deductions from Revenues	<u>2,579,505,416</u>
Net Patient Revenue	<u>2,353,681,581</u>
Total Other Operating Revenues	<u>40,235,435</u>
Total Operating Revenue	<u>2,393,917,016</u>
Total Operating Expenses	<u>2,389,942,669</u>
Net Operating Income (Loss)	<u>3,974,347</u>
Total Non-Operating Revenue	1,955,540
Total Non-Operating Expenses	<u>38,086,300</u>
Net Non-Operating Income	<u>(36,130,760)</u>
Net Income Before Extraordinary Items	<u>(32,156,413)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(32,156,413)</u>
Transfers In from the County	539,356,941
Transfers Out to the County	<u>418,760,165</u>
Net Transfers In (Out)	<u>120,596,776</u>
Net Income (Loss)	<u>\$ 88,440,363</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,509,178</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,911,409
Local Cash Grants	16,645,540
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,206,951
Total Revenues	<u>19,763,900</u>
Purchased Transportation	11,371,896
Other Expenses	<u>4,470,253</u>
Total Expenses	<u>15,842,149</u>
Net Transit Income (Loss)	<u>3,921,751</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 3,921,751</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 452,191
Total Operating Expenses	2,478,918
Net Operating Income (Loss)	(2,026,727)
Total Non-Operating Revenue	4,633,057
Total Non-Operating Expenses	343,868
Income (Loss) Before Operating Transfers	2,262,462
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,262,462
Current Year Capital Outlay (Enterprise Activity)	\$ 2,373,936

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

- General operating expenditures, Communications department, reflects a negative balance of -\$588,152 due to intrafund billings to various other departments. The county reported Communications operating expenditures of -\$588,152 and capital outlay expenditures are \$0, for a net Communications department total of -\$588,152. The county is unable to eliminate the intrafund billings in the current year, thus creating an overstatement of various department operating expenditures and understating the Communications department expenditures. Revenues are not impacted by these intrafund billings. The Communications department actual current year operating expenditures are \$48,088,766.
Reference: Table 6, Statement of County Expenditures.
- Long-Term Capital Lease principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of reporting in the debt service principal and interest operating expenditure categories. The county reported in this manner to determine the true departmental cost for budgetary purposes. The amounts reported on each operating expenditure category by department are indeterminable.

The detail of debt service expenditures allocated by department in lieu of reporting on the debt service expenditure lines is as follows: Long-Term Capital Leases: Total Principal, \$122,812,762; and Total Interest, \$117,658,686.
Reference: Table 6, Statement of County Expenditures.
- Informational Note: Charges for Services, Road and Street Services reflects a negative balance in the amount of -\$1,355,235 due to a prior year accrual reversal. Charges for Services, Road and Street Services actual current year revenue is \$638,983.
Reference: Table 6, Statement of County Revenues.
- Informational Note: Hospital Enterprise Interest Expense in the amount of \$15,702,335 is allocated over various hospital Operating Expenses in lieu of reporting on the expense category, Non-Operating Interest Expense.
Reference: Table 6, Hospital Enterprise/Activity Statement of Revenues and Expenses.
- Informational Note: Pension Obligation Bonds, Principal Authorized, has increased due to Pension Obligation Bond adjustments in the current year to properly reflect enterprise amounts. The actual Principal Authorized is \$2,754,123,550 and is equal to the Principal Issued.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Madera

Taxes				Federal	
Property Taxes				Public Assistance Administration	6,022,219
County Wide Secured and Unsecured	\$	10,053,334		Public Assistance Programs	11,580,590
Less Than County Wide Funds - Secured and Unsecured		91,841		Health Administration	—
Voter Approved Indebtedness		155		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(675)		Community Development Block Grant	—
Total Property Taxes		10,144,655		Health Grants	4,698,172
Other Taxes				Other:	
Sales and Use Taxes		3,730,847		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,117,315		Office of Criminal Justice and Planning Programs	—
Property Transfer		444,328		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,343,359		District Attorney Programs	2,001,398
Timber Yield		16,095		Aging Programs	11,120
Aircraft		25,207		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	1,086,200
Utility Users Tax		—		Law Enforcement	52,296
Other		1,288		Other	4,756,179
Total Other Taxes		6,678,439		Total Federal	30,208,174
Total Taxes		16,823,094		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	1,285,799
Capital Outlay		—		Total Other Aid	1,285,799
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	125,005
Animal Licenses		20,183		Property Tax Administrative Fees	233,938
Business Licenses		79,810		Auditing and Accounting Fees	111,634
Construction Permits		981,709		Communication Services	—
Road Privileges and Permits		82,110		Election Services	20,511
Zoning Permits		122,140		Legal Services	79,857
Franchises		1,178,400		Planning and Engineering Services	2,046,872
Other		814,593		Agricultural Services	95,214
Total Licenses Permits and Franchises		3,278,945		Civil Process Services	78,228
Fines, Forfeitures and Penalties				Court Fees and Costs	750,516
Vehicle Code Fines		515,383		Booking Fees	118,479
Other Court Fines		885,279		Estate Fees	35,328
Forfeitures and Penalties		54,301		Human Services	47,209
Penalties and Cost on Delinquent Taxes		533,609		Law Enforcement Services	363,950
Total Fines, Forfeitures and Penalties		1,988,572		Recording Fees	734,065
Revenue from Use of Money and Property				Road and Street Services	703,484
Interest		1,083,386		Health Fees	176,659
Rents and Concessions		123,212		Mental Health Services	17,275
Royalties		157,000		California Children Services	510
Total Revenue from the Use of Money and Property		1,363,598		Sanitation Services	612,377
Aid from Other Governmental Agencies				Institutional Care and Services	132,948
State				Library Services	57,718
Highway Users Tax		2,984,973		Park and Recreation Fees	150
Motor Vehicle In-Lieu Tax		8,353,561		Other:	
Realignment from the Vehicle License Fee Fund		2,881,818		Personnel Services	—
Public Assistance Administration		8,152,890		Building Maintenance and Grounds	300
Public Assistance Programs		11,908,105		Administrative Services	253,672
Realignment for Social Services		3,027,488		Other	900,904
Health:				Total Charges for Current Services	7,696,803
Aid for Mental Health		3,317,521		Miscellaneous Revenue	
Realignment for Mental Health		3,349,474		Other Sales	55,320
Medically Indigent Adults		—		Tobacco Settlement	1,487,618
Alcohol and Drug Abuse		139,967		Welfare Repayments	218,008
Other Aid for Health		1,511,674		Cancelled Warrants	2,683
Realignment for Health Services		1,680,389		Other	338,905
Homeowners' Property Tax Relief		199,315		Total Miscellaneous Revenue	2,102,534
Open Space Tax Relief		1,335,407		Other Financing Sources	
SB90 Mandated Costs		192,992		Sale of Fixed Assets	—
Public Safety Fund		4,391,975		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		637,619		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		177,924		Total General County Revenues Before Transfers	127,591,553
Library		839,838		Transfers In	
District Attorney Programs		1,309,842		Total Transfers In from Enterprises	—
Law Enforcement		888,767		Operating Transfers Between Funds Other Than Governmental and Enterprise	1,298,309
Other		5,562,495		Total General County Revenues and Transfers In	\$ 128,889,862
Total State		62,844,034			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	13,916,515
Clerk of the Board	761,244	Total Transportation Terminals	—
Administrative Officer	377,957	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,139,201	Total Public Ways and Facilities	13,916,515
Finance		Health	
Auditor-Controller	1,006,797	Total Public Health	2,880,368
Treasurer-Tax Collector	493,855	Total Medical Care	5,072,295
Assessor	1,649,259	Total Mental Health	8,528,502
Other	225,135	Total Drug and Alcohol Abuse Services	1,588,054
Total Finance	3,375,046	Total Health	18,069,219
Counsel		Sanitation	
County Counsel	685,878	Total Refuse Collection and Disposal	797,729
Other	—	Total Sanitation	797,729
Total Counsel	685,878	Public Assistance	
Total Personnel	472,710	Welfare	
Total Elections	366,507	Administration	13,952,854
Total Communications	—	Aid Programs - Cash (Grants)	24,225,019
Total Property Management	3,473,914	Total Welfare	38,177,873
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,914,536
Courts	12,694	Other	3,432
Other	2,828,237	Total Social Services	1,917,968
Total Plant Acquisition	2,840,931	General Relief	
Total Promotion	213,000	Aid to Indigents	838,398
Total Other General	2,672,643	Indigent Burial	37,913
Total General	15,239,830	Total General Relief	876,311
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	174,152
Trial Court Maintenance of Effort (MOE)	1,042,797	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	233,949
County Clerk	250,135	Total Other Public Assistance	233,949
Grand Jury (Including Audit)	18,707	Total Public Assistance	41,380,253
District Attorney-Prosecution	2,097,779	Education	
District Attorney-Family Support	3,075,330	Total School Administration	—
Public Defender	1,170,538	Total Library Services	1,466,312
Court Appointed Counsel	—	Total Agricultural Education	122,218
Other	—	Total Other Education	—
Total Judicial	7,655,286	Total Education	1,588,530
Total Police Protection	7,752,723	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	6,538,562	Total Cultural Services	—
Juvenile Detention	3,414,436	Total Veteran Memorial Building	—
Probation	3,030,313	Total Small Craft Harbors	—
Total Detention and Correction	12,983,311	Total Recreation and Cultural	—
Total Fire Protection	3,143,771	Debt Service	
Total Flood Control - Soil and Water Conservation	363,355	Total Retirement of Long-Term Debt	19,093
Protective Inspection		Total Interest on Long-Term Debt	63,045
Agricultural Commissioner	976,328	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	952,574	Total Debt Service	82,138
Other	85,775	Total General County Expenditures Before Transfers	127,064,122
Total Protective Inspection	2,014,677	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,000
Local Agency Formation Commission (LAFCO)	33,963	Operating Transfers Between Funds Other Than	—
Recorder	189,912	Governmental and Enterprise	—
Coroner	176,019	Total General County Expenditures and Transfers Out	\$ 127,068,122
Emergency Services	47,427		
Planning and Zoning	1,061,169		
Pound	469,747		
Other	98,548		
Total Other Protection	2,076,785		
Total Public Protection	35,989,908		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 45,413,816	\$ 32,462,205	\$ 12,951,611

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

		Maturity Dates		Principal Authorized/or			
Long-Term Debt	Issue /			* Max. Repay. Oblig.,	Principal	Principal	Principal
	Contract Date	Begin	End	End Bal.	Issued	Paid to Date	Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ —
Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	6,784,281
Landfill Liability	—	—	—	—	—	—	5,346,304
Total Other Long-Term Debt Schedule				—	—	—	12,130,585
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 12,130,585

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 990,841
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 120,538
Total Operating Expenses	464,948
Net Operating Income (Loss)	(344,410)
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(344,410)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (344,410)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Parks

Total Operating Revenue	\$ 36,722
Total Operating Expense	40,553
Net Operating Income (Loss)	(3,831)
Total Non-Operating Revenue	228
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(3,603)
Transfers In from the County	4,000
Transfers Out to the County	—
Net Transfers In (Out)	4,000
Net Income (Loss)	\$ 397
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$1,049,738 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Marin

Taxes				Federal	
Property Taxes				Public Assistance Administration	5,282,347
County Wide Secured and Unsecured	\$	71,760,132		Public Assistance Programs	15,073,270
Less Than County Wide Funds - Secured and Unsecured		6,594,964		Health Administration	12,146
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	5,871,563
Prior Year Secured and Unsecured		370,948		Community Development Block Grant	7,493,906
Total Property Taxes		78,726,044		Health Grants	1,990,973
Other Taxes				Other:	
Sales and Use Taxes		3,019,306		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		2,600,543		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,501,608		District Attorney Programs	—
Timber Yield		—		Aging Programs	812,089
Aircraft		171,516		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	760,499
Total Other Taxes		7,292,973		Total Federal	37,296,793
Total Taxes		86,019,017		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		1,649,137		Other Governmental Agencies	124,086
Capital Outlay		—		Total Other Aid	124,086
Total Special Benefit Assessments		1,649,137		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	3,190,333
Animal Licenses		167,652		Property Tax Administrative Fees	—
Business Licenses		1,498,590		Auditing and Accounting Fees	171,300
Construction Permits		1,586,928		Communication Services	1,570,732
Road Privileges and Permits		6,234		Election Services	697,451
Zoning Permits		595,002		Legal Services	181,186
Franchises		543,646		Planning and Engineering Services	791,840
Other		2,199,453		Agricultural Services	—
Total Licenses Permits and Franchises		6,597,505		Civil Process Services	60,590
Fines, Forfeitures and Penalties				Court Fees and Costs	528,798
Vehicle Code Fines		281,897		Booking Fees	368,645
Other Court Fines		2,597,681		Estate Fees	292,150
Forfeitures and Penalties		784,376		Human Services	79,575
Penalties and Cost on Delinquent Taxes		1,814,283		Law Enforcement Services	339,864
Total Fines, Forfeitures and Penalties		5,478,237		Recording Fees	1,492,910
Revenue from Use of Money and Property				Road and Street Services	—
Interest		5,101,194		Health Fees	421,070
Rents and Concessions		1,768,427		Mental Health Services	1,274,280
Royalties		—		California Children Services	2,840
Total Revenue from the Use of Money and Property		6,869,621		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	621,811
State				Library Services	243,678
Highway Users Tax		4,648,788		Park and Recreation Fees	562,609
Motor Vehicle In-Lieu Tax		15,889,797		Other:	
Realignment from the Vehicle License Fee Fund		10,605,742		Personnel Services	—
Public Assistance Administration		7,087,183		Building Maintenance and Grounds	—
Public Assistance Programs		7,648,054		Administrative Services	—
Realignment for Social Services		5,091,185		Other	23,600,824
Health:				Total Charges for Current Services	36,492,486
Aid for Mental Health		6,395,621		Miscellaneous Revenue	
Realignment for Mental Health		11,475,682		Other Sales	241,545
Medically Indigent Adults		162,179		Tobacco Settlement	3,744,435
Alcohol and Drug Abuse		560,033		Welfare Repayments	—
Other Aid for Health		3,583,634		Cancelled Warrants	—
Realignment for Health Services		3,792,235		Other	8,337,762
Homeowners' Property Tax Relief		743,071		Total Miscellaneous Revenue	12,323,742
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		1,224,609		Sale of Fixed Assets	—
Public Safety Fund		19,317,129		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	308,755,967
Library		326,397		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	2,100,000
Other		17,354,004		Total General County Revenues and Transfers In	\$ 310,855,967
Total State		115,905,343			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,976,619	Total Roads	14,321,467
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,631,640	Total Transportation Systems	147,010
Other	55,169	Total Parking Facilities	—
Total Legislative and Administrative	3,663,428	Total Public Ways and Facilities	14,468,477
Finance		Health	
Auditor-Controller	2,827,855	Total Public Health	28,789,178
Treasurer-Tax Collector	1,969,842	Total Medical Care	6,516,442
Assessor	5,259,617	Total Mental Health	22,683,342
Other	(657,713)	Total Drug and Alcohol Abuse Services	4,867,316
Total Finance	9,399,601	Total Health	62,856,278
Counsel		Sanitation	
County Counsel	2,736,265	Total Refuse Collection and Disposal	—
Other	147,896	Total Sanitation	—
Total Counsel	2,884,161	Public Assistance	
Total Personnel	2,792,930	Welfare	
Total Elections	1,945,827	Administration	1,475,824
Total Communications	6,423,002	Aid Programs - Cash (Grants)	16,481,867
Total Property Management	4,661,905	Total Welfare	17,957,691
Plant Acquisition		Social Services	
Jails	1,002,346	Administration and Programs	18,512,660
Courts	4,913,941	Other	—
Other	4,935,108	Total Social Services	18,512,660
Total Plant Acquisition	10,851,395	General Relief	
Total Promotion	30,000	Aid to Indigents	3,750,310
Total Other General	25,927,295	Indigent Burial	—
Total General	68,579,544	Total General Relief	3,750,310
Public Protection		Total Care of Court Wards	40,063
Judicial		Total Veteran Services	67,741
Trial Court Maintenance of Effort (MOE)	2,111,712	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	246,345	Workforce Investment Act (WIA)	5,237,615
Other Trial Court	2,243,341	Other	—
County Clerk	220,982	Total Other Public Assistance	5,237,615
Grand Jury (Including Audit)	91,676	Total Public Assistance	45,566,080
District Attorney-Prosecution	9,599,893	Education	
District Attorney-Family Support	4,850,681	Total School Administration	—
Public Defender	6,116,326	Total Library Services	8,112,491
Court Appointed Counsel	—	Total Agricultural Education	188,067
Other	1,577,683	Total Other Education	—
Total Judicial	27,058,639	Total Education	8,300,558
Total Police Protection	16,120,321	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,305,656
Adult Detention	11,787,869	Total Cultural Services	—
Juvenile Detention	2,399,209	Total Veteran Memorial Building	2,776,504
Probation	7,161,721	Total Small Craft Harbors	—
Total Detention and Correction	21,348,799	Total Recreation and Cultural	6,082,160
Total Fire Protection	14,192,978	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,550,995
Protective Inspection		Total Interest on Long-Term Debt	2,331,931
Agricultural Commissioner	1,279,187	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,753,930	Total Debt Service	5,882,926
Other	—	Total General County Expenditures Before Transfers	304,574,942
Total Protective Inspection	3,033,117	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	513,769	Governmental and Enterprise	1,252,695
Coroner	920,304	Total General County Expenditures and Transfers Out	\$ 305,827,637
Emergency Services	1,163,857		
Planning and Zoning	4,105,563		
Pound	2,128,880		
Other	2,252,692		
Total Other Protection	11,085,065		
Total Public Protection	92,838,919		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 108,004,109	\$ 77,055,962	\$ 30,948,147

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Capital Improv. Proj.-Jail	1998	1999	2023	\$ 46,835,000	\$ 3,770,000	\$ 3,770,000	\$ —
Total Revenue Bonds				46,835,000	3,770,000	3,770,000	—
General Obligation Bonds							
Park Bonds	1995	1995	2001	300,000	300,000	300,000	—
Capital Lease Program	1997	1997	2009	8,536,642	7,607,887	2,627,545	4,980,342
Vehicle Lease	1997	1997	2002	60,482	26,531	26,531	—
Total General Obligation Bonds				8,897,124	7,934,418	2,954,076	4,980,342
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	8,875,551
Total Other Long-Term Debt Schedule				—	—	—	8,875,551
County Total Bonds and Other Long-Term Debt				\$ 55,732,124	\$ 11,704,418	\$ 6,724,076	\$ 13,855,893
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 84,870,197			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Marin

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 571,125
Total Operating Expenses	596,857
Net Operating Income (Loss)	(25,732)
Total Non-Operating Revenue	117,459
Total Non-Operating Expenses	85,592
Income (Loss) Before Operating Transfers	6,135
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 6,135
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Parks

Total Operating Revenue	\$ 1,255,207
Total Operating Expense	1,468,344
Net Operating Income (Loss)	(213,137)
Total Non-Operating Revenue	124,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(89,137)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (89,137)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Mariposa

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,534,677
County Wide Secured and Unsecured	\$	3,100,285		Public Assistance Programs	876,683
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		38,340		Community Development Block Grant	277,212
Total Property Taxes		3,138,625		Health Grants	5,523
Other Taxes				Other:	
Sales and Use Taxes		1,310,369		Community Oriented Policing Services (COPS)	15,380
Transportation Tax (Non-Transit)		252,184		Office of Criminal Justice and Planning Programs	661,802
Property Transfer		85,832		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		7,227,188		District Attorney Programs	37,747
Timber Yield		8,445		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	97,876
Other		—		Other	1,806,638
Total Other Taxes		8,884,018		Total Federal	5,313,538
Total Taxes		12,022,643		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	41,269
Animal Licenses		3,334		Property Tax Administrative Fees	—
Business Licenses		—		Auditing and Accounting Fees	17,054
Construction Permits		401,924		Communication Services	—
Road Privileges and Permits		—		Election Services	12,965
Zoning Permits		—		Legal Services	1,200
Franchises		125,975		Planning and Engineering Services	129,314
Other		—		Agricultural Services	5,473
Total Licenses Permits and Franchises		531,233		Civil Process Services	18,364
Fines, Forfeitures and Penalties				Court Fees and Costs	87,015
Vehicle Code Fines		51,511		Booking Fees	—
Other Court Fines		71,096		Estate Fees	3,596
Forfeitures and Penalties		26,441		Human Services	3,814
Penalties and Cost on Delinquent Taxes		117,893		Law Enforcement Services	145,060
Total Fines, Forfeitures and Penalties		266,941		Recording Fees	79,733
Revenue from Use of Money and Property				Road and Street Services	425,160
Interest		298,256		Health Fees	54,396
Rents and Concessions		806		Mental Health Services	—
Royalties		—		California Children Services	21,179
Total Revenue from the Use of Money and Property		299,062		Sanitation Services	3,477
Aid from Other Governmental Agencies				Institutional Care and Services	5,260
State				Library Services	10,862
Highway Users Tax		1,110,145		Park and Recreation Fees	12,319
Motor Vehicle In-Lieu Tax		1,184,453		Other:	
Realignment from the Vehicle License Fee Fund		372,975		Personnel Services	—
Public Assistance Administration		1,505,721		Building Maintenance and Grounds	249,196
Public Assistance Programs		848,829		Administrative Services	—
Realignment for Social Services		993,568		Other	620,104
Health:				Total Charges for Current Services	1,946,810
Aid for Mental Health		1,079,802		Miscellaneous Revenue	
Realignment for Mental Health		415,861		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		451,662		Welfare Repayments	—
Other Aid for Health		364,962		Cancelled Warrants	—
Realignment for Health Services		191,206		Other	990,391
Homeowners' Property Tax Relief		72,123		Total Miscellaneous Revenue	990,391
Open Space Tax Relief		198,383		Other Financing Sources	
SB90 Mandated Costs		86,402		Sale of Fixed Assets	—
Public Safety Fund		648,020		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		109,514		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	34,629,959
Library		26,182		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		704,587		Operating Transfers Between Funds Other Than	—
Other		2,894,946		Governmental and Enterprise	—
Total State		13,259,341		Total General County Revenues and Transfers In	\$ 34,629,959

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 348,867	Total Roads	4,541,458
Clerk of the Board	38,931	Total Transportation Terminals	—
Administrative Officer	227,652	Total Transportation Systems	885
Other	352	Total Parking Facilities	8,790
Total Legislative and Administrative	615,802	Total Public Ways and Facilities	4,551,133
Finance		Health	
Auditor-Controller	459,372	Total Public Health	1,289,101
Treasurer-Tax Collector	391,428	Total Medical Care	—
Assessor	499,297	Total Mental Health	1,507,240
Other	—	Total Drug and Alcohol Abuse Services	415,614
Total Finance	1,350,097	Total Health	3,211,955
Counsel		Sanitation	
County Counsel	159,097	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	159,097	Public Assistance	
Total Personnel	102,318	Welfare	
Total Elections	146,765	Administration	839,920
Total Communications	—	Aid Programs - Cash (Grants)	1,597,616
Total Property Management	1,228,288	Total Welfare	2,437,536
Plant Acquisition		Social Services	
Jails	25,809	Administration and Programs	2,056,293
Courts	—	Other	313,857
Other	1,300,109	Total Social Services	2,370,150
Total Plant Acquisition	1,325,918	General Relief	
Total Promotion	331,481	Aid to Indigents	11,307
Total Other General	903,647	Indigent Burial	1,200
Total General	6,163,413	Total General Relief	12,507
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	38,449
Trial Court Maintenance of Effort (MOE)	135,457	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,458,946
County Clerk	66,013	Total Other Public Assistance	1,458,946
Grand Jury (Including Audit)	37,615	Total Public Assistance	6,317,588
District Attorney-Prosecution	1,290,237	Education	
District Attorney-Family Support	582,585	Total School Administration	—
Public Defender	—	Total Library Services	350,746
Court Appointed Counsel	260,438	Total Agricultural Education	99,421
Other	10,482	Total Other Education	—
Total Judicial	2,382,827	Total Education	450,167
Total Police Protection	3,031,815	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	245,151
Adult Detention	1,374,981	Total Cultural Services	418,606
Juvenile Detention	398,918	Total Veteran Memorial Building	—
Probation	788,985	Total Small Craft Harbors	—
Total Detention and Correction	2,562,884	Total Recreation and Cultural	663,757
Total Fire Protection	726,967	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	120,623
Protective Inspection		Total Interest on Long-Term Debt	135,417
Agricultural Commissioner	177,191	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	369,937	Total Debt Service	256,040
Other	—	Total General County Expenditures Before Transfers	33,045,179
Total Protective Inspection	547,128	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	580,503
Local Agency Formation Commission (LAFCO)	671	Operating Transfers Between Funds Other Than	—
Recorder	164,052	Governmental and Enterprise	556,223
Coroner	980,846	Total General County Expenditures and Transfers Out	\$ 34,181,905
Emergency Services	—		
Planning and Zoning	775,969		
Pound	—		
Other	257,967		
Total Other Protection	2,179,505		
Total Public Protection	11,431,126		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 20,954,801	\$ 14,626,246	\$ 6,328,555

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Federal Construction Loans							
Government Center	1997	—	—	\$ 2,730,850	\$ —	\$ 356,850	\$ 2,374,000
Total Federal Construction Loans				2,730,850	—	356,850	2,374,000
State Construction Loans							
Fuel System Cardlock	1997	—	—	127,186	—	12,051	115,135
Hangar Construction	1997	—	—	132,686	—	12,572	120,114
Hangar MPA 1-01-L-3	2002	—	—	241,000	—	—	—
Total State Construction Loans				500,872	—	24,623	235,249
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	1,271,575
Compensated Absences - Transit	—	—	—	—	—	—	9,435
Postclosure Landfill Liability	—	—	—	—	—	—	700,404
Solid Waste - Septic	—	—	—	—	—	—	30,500
Total Other Long-Term Debt Schedule				—	—	—	2,011,914
County Total Bonds and Other Long-Term Debt				\$ 3,231,722	\$ —	\$ 381,473	\$ 4,621,163
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ —			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 21,076
Local Cash Grants	70,353
State Cash Grants	210,969
Federal Cash Grants	—
Other Revenues	6,550
Total Revenues	308,948
Purchased Transportation	—
Other Expenses	180,843
Total Expenses	180,843
Net Transit Income (Loss)	128,105
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 128,105
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	83,955
Total Operating Expenses		121,885
Net Operating Income (Loss)		(37,930)
Total Non-Operating Revenue		31,005
Total Non-Operating Expenses		121,696
Income (Loss) Before Operating Transfers		(128,621)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(128,621)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	918,754
Total Operating Expenses		1,000,899
Net Operating Income (Loss)		(82,145)
Total Non-Operating Revenues		55,325
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(26,820)
Transfers In from the County		580,503
Transfers Out to the County		—
Net Transfers In (Out)		580,503
Net Income (Loss)	\$	553,683
Current Year Capital Outlay (Enterprise Activity)	\$	7,456

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Mendocino

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,532,728
County Wide Secured and Unsecured	\$	18,104,358	Public Assistance Programs	20,228,903
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	2,752
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		1,759,853	Community Development Block Grant	—
Total Property Taxes		19,864,211	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		3,889,626	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		55,262	Office of Criminal Justice and Planning Programs	—
Property Transfer		473,355	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		3,863,363	District Attorney Programs	—
Timber Yield		526,447	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	695,318
Total Other Taxes		8,808,053	Total Federal	30,459,701
Total Taxes		28,672,264	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	161,338
Capital Outlay		—	Total Other Aid	161,338
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	135,382
Animal Licenses		165,948	Property Tax Administrative Fees	156,110
Business Licenses		79,092	Auditing and Accounting Fees	176,648
Construction Permits		817,971	Communication Services	1,238
Road Privileges and Permits		92,187	Election Services	173,444
Zoning Permits		482,560	Legal Services	359,142
Franchises		667,361	Planning and Engineering Services	489,199
Other		301,564	Agricultural Services	23,132
Total Licenses Permits and Franchises		2,606,683	Civil Process Services	96,723
Fines, Forfeitures and Penalties			Court Fees and Costs	1,668,931
Vehicle Code Fines		569,855	Booking Fees	149,000
Other Court Fines		538,175	Estate Fees	89,342
Forfeitures and Penalties		218,975	Human Services	117,263
Penalties and Cost on Delinquent Taxes		1,116,271	Law Enforcement Services	1,679,523
Total Fines, Forfeitures and Penalties		2,443,276	Recording Fees	558,974
Revenue from Use of Money and Property			Road and Street Services	375,651
Interest		3,207,445	Health Fees	1,254,168
Rents and Concessions		34,465	Mental Health Services	306,708
Royalties		—	California Children Services	13,611
Total Revenue from the Use of Money and Property		3,241,910	Sanitation Services	267,497
Aid from Other Governmental Agencies			Institutional Care and Services	411,819
State			Library Services	66,255
Highway Users Tax		2,767,796	Park and Recreation Fees	7,292
Motor Vehicle In-Lieu Tax		6,533,304	Other:	
Realignment from the Vehicle License Fee Fund		3,917,804	Personnel Services	—
Public Assistance Administration		8,184,677	Building Maintenance and Grounds	—
Public Assistance Programs		3,558,203	Administrative Services	—
Realignment for Social Services		5,979,309	Other	754,130
Health:			Total Charges for Current Services	9,331,182
Aid for Mental Health		8,253,840	Miscellaneous Revenue	
Realignment for Mental Health		2,903,367	Other Sales	290,713
Medically Indigent Adults		—	Tobacco Settlement	104,727
Alcohol and Drug Abuse		1,205,579	Welfare Repayments	35,771
Other Aid for Health		936,493	Cancelled Warrants	11,221
Realignment for Health Services		1,007,761	Other	605,852
Homeowners' Property Tax Relief		341,303	Total Miscellaneous Revenue	1,048,284
Open Space Tax Relief		591,993	Other Financing Sources	
SB90 Mandated Costs		236,638	Sale of Fixed Assets	1,486
Public Safety Fund		4,863,183	Proceeds from the Sale of Bonds	8,067,759
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		469,183	Total Other Financing Sources	8,069,245
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	145,377,499
Library		344,282	Transfers In	
District Attorney Programs		1,047,932	Total Transfers In from Enterprises	—
Law Enforcement		500,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		5,700,969	Total General County Revenues and Transfers In	\$ 145,377,499
Total State		59,343,616		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 690,289	Total Roads	9,857,743
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	616,187	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,306,476	Total Public Ways and Facilities	9,857,743
Finance		Health	
Auditor-Controller	714,906	Total Public Health	5,827,188
Treasurer-Tax Collector	440,235	Total Medical Care	2,028,646
Assessor	1,317,872	Total Mental Health	12,434,661
Other	326,979	Total Drug and Alcohol Abuse Services	2,344,423
Total Finance	2,799,992	Total Health	22,634,918
Counsel		Sanitation	
County Counsel	567,992	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	567,992	Public Assistance	
Total Personnel	568,871	Welfare	
Total Elections	399,158	Administration	6,101,082
Total Communications	—	Aid Programs - Cash (Grants)	18,175,101
Total Property Management	2,234,539	Total Welfare	24,276,183
Plant Acquisition		Social Services	
Jails	139,644	Administration and Programs	22,387,615
Courts	67,651	Other	—
Other	10,306,953	Total Social Services	22,387,615
Total Plant Acquisition	10,514,248	General Relief	
Total Promotion	603,520	Aid to Indigents	727,949
Total Other General	3,728,499	Indigent Burial	29,496
Total General	22,723,295	Total General Relief	757,445
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	231,042
Trial Court Maintenance of Effort (MOE)	717,076	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	1,634,653	Other	—
County Clerk	122,060	Total Other Public Assistance	—
Grand Jury (Including Audit)	123,912	Total Public Assistance	47,652,285
District Attorney-Prosecution	2,713,734	Education	
District Attorney-Family Support	2,596,250	Total School Administration	—
Public Defender	2,556,187	Total Library Services	1,258,940
Court Appointed Counsel	—	Total Agricultural Education	189,429
Other	—	Total Other Education	—
Total Judicial	10,463,872	Total Education	1,448,369
Total Police Protection	6,918,305	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	5,792,597	Total Cultural Services	232,938
Juvenile Detention	2,060,405	Total Veteran Memorial Building	—
Probation	3,253,085	Total Small Craft Harbors	—
Total Detention and Correction	11,106,087	Total Recreation and Cultural	232,938
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	115,437	Total Retirement of Long-Term Debt	3,178,724
Protective Inspection		Total Interest on Long-Term Debt	3,758,818
Agricultural Commissioner	601,518	Total Interest on Short-Term Notes and Warrants	3,582,560
Building Inspector	1,046,235	Total Debt Service	10,520,102
Other	—	Total General County Expenditures Before Transfers	149,110,365
Total Protective Inspection	1,647,753	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	148,930	Operating Transfers Between Funds Other Than	—
Recorder	294,871	Governmental and Enterprise	—
Coroner	1,082,909	Total General County Expenditures and Transfers Out	\$ 149,110,365
Emergency Services	377,349		
Planning and Zoning	1,046,235		
Pound	733,943		
Other	105,024		
Total Other Protection	3,789,261		
Total Public Protection	34,040,715		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 49,977,601	\$ 38,491,994	\$ 11,485,607

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	\$ 30,720,000	\$ 29,815,000	\$ 4,095,000	\$ 25,720,000
Total Pension Obligation Bonds				30,720,000	29,815,000	4,095,000	25,720,000
Other Long-Term Debt Schedule							
Equipment Leases	—	—	—	—	—	—	426,454
Compensated Absences	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	3,559,672
Equipment Leases issued in 2001-02	—	—	—	—	—	—	939,107
Postclosure Landfill Liability	—	—	—	—	—	—	6,953,745
Total Other Long-Term Debt Schedule				—	—	—	11,878,978
County Total Bonds and Other Long-Term Debt				\$ 30,720,000	\$ 29,815,000	\$ 4,095,000	\$ 37,598,978

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 58,104,813

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>—</u>
Purchased Transportation	—
Other Expenses	—
Total Expenses	<u>—</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	50,545
Total Operating Expenses		97,583
Net Operating Income (Loss)		(47,038)
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(47,038)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(47,038)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	862,514
Total Operating Expenses		1,856,546
Net Operating Income (Loss)		(994,032)
Total Non-Operating Revenues		400,000
Total Non-Operating Expenses		25,911
Income (Loss) Before Operating Transfers		(619,943)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(619,943)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Merced

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 17,866,670
Less Than County Wide Funds - Secured and Unsecured	7,376,517
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	33,494

Total Property Taxes **25,276,681**

Other Taxes

Sales and Use Taxes	4,261,575
Transportation Tax (Non-Transit)	1,137,558
Property Transfer	546,451
Transient Lodging	385,946
Timber Yield	—
Aircraft	—
Construction Development Taxes	206,600
Utility Users Tax	—
Other	—

Total Other Taxes **6,538,130**

Total Taxes **31,814,811**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	85,152
Business Licenses	57,829
Construction Permits	1,234,050
Road Privileges and Permits	53,611
Zoning Permits	34,311
Franchises	1,499,904
Other	204,479

Total Licenses Permits and Franchises **3,169,336**

Fines, Forfeitures and Penalties

Vehicle Code Fines	1,907,253
Other Court Fines	968,919
Forfeitures and Penalties	136,974
Penalties and Cost on Delinquent Taxes	249,935

Total Fines, Forfeitures and Penalties **3,263,081**

Revenue from Use of Money and Property

Interest	5,007,649
Rents and Concessions	1,141,270
Royalties	—

Total Revenue from the Use of Money and Property **6,148,919**

Aid from Other Governmental Agencies

State

Highway Users Tax	4,408,941
Motor Vehicle In-Lieu Tax	15,337,851
Realignment from the Vehicle License Fee Fund	9,697,862
Public Assistance Administration	11,887,601
Public Assistance Programs	22,480,418
Realignment for Social Services	8,064,076

Health:

Aid for Mental Health	6,207,634
Realignment for Mental Health	5,672,425
Medically Indigent Adults	—
Alcohol and Drug Abuse	909,205
Other Aid for Health	3,283,989
Realignment for Health Services	3,432,305
Homeowners' Property Tax Relief	483,856
Open Space Tax Relief	—
SB90 Mandated Costs	444,129
Public Safety Fund	9,014,851

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	370,563
Office of Criminal Justice and Planning Programs	840,779
Library	329,862
District Attorney Programs	3,008,799
Law Enforcement	275,518
Other	24,956,619

Total State **131,107,283**

Federal

Public Assistance Administration	31,476,240
Public Assistance Programs	24,377,944
Health Administration	528,714
Workforce Investment Act (WIA)	8,595,481
Community Development Block Grant	—
Health Grants	375,645

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,222,504
District Attorney Programs	6,685,176
Aging Programs	818,072
Senior Citizens Programs	942,701
Road Projects	1,566,361
Law Enforcement	838,312
Other	1,144,977

Total Federal **78,572,127**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	198,084

Total Other Aid **198,084**

Charges for Current Services

Assessments and Tax Collection Fees	211,835
Property Tax Administrative Fees	430,667
Auditing and Accounting Fees	10,692
Communication Services	170,796
Election Services	176,944
Legal Services	210,766
Planning and Engineering Services	412,787
Agricultural Services	347,591
Civil Process Services	181,027
Court Fees and Costs	2,014,306
Booking Fees	398,138
Estate Fees	49,868
Human Services	132,192
Law Enforcement Services	525,435
Recording Fees	1,062,637
Road and Street Services	1,342,967
Health Fees	463,479
Mental Health Services	677,485
California Children Services	1,450
Sanitation Services	688,235
Institutional Care and Services	856,844
Library Services	102,873
Park and Recreation Fees	233,969

Other:

Personnel Services	6,132,325
Building Maintenance and Grounds	—
Administrative Services	—
Other	2,727,951

Total Charges for Current Services **19,563,259**

Miscellaneous Revenue

Other Sales	—
Tobacco Settlement	879,323
Welfare Repayments	568,617
Cancelled Warrants	—
Other	2,000,669

Total Miscellaneous Revenue **3,448,609**

Other Financing Sources

Sale of Fixed Assets	94,349
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	4,584,869

Total Other Financing Sources **4,679,218**

Total General County Revenues Before Transfers **281,964,727**

Transfers In

Total Transfers In from Enterprises	248,682
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 282,213,409**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 926,127	Total Roads	12,414,727
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	921,037	Total Transportation Systems	—
Other	3,906	Total Parking Facilities	—
Total Legislative and Administrative	1,851,070	Total Public Ways and Facilities	12,414,727
Finance		Health	
Auditor-Controller	1,973,371	Total Public Health	11,444,445
Treasurer-Tax Collector	950,864	Total Medical Care	5,378,757
Assessor	2,219,581	Total Mental Health	16,354,817
Other	1,456,663	Total Drug and Alcohol Abuse Services	2,773,651
Total Finance	6,600,479	Total Health	35,951,670
Counsel		Sanitation	
County Counsel	850,322	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	850,322	Public Assistance	
Total Personnel	1,056,390	Welfare	
Total Elections	567,783	Administration	40,591,339
Total Communications	170,466	Aid Programs - Cash (Grants)	51,110,212
Total Property Management	3,689,970	Total Welfare	91,701,551
Plant Acquisition		Social Services	
Jails	1,712,413	Administration and Programs	14,534,084
Courts	69,702	Other	—
Other	2,926,905	Total Social Services	14,534,084
Total Plant Acquisition	4,709,020	General Relief	
Total Promotion	6,057,782	Aid to Indigents	332,982
Total Other General	6,008,131	Indigent Burial	—
Total General	31,561,413	Total General Relief	332,982
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	93,590
Trial Court Maintenance of Effort (MOE)	1,733,156	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	7,273,502
Other Trial Court	1,239,731	Other	1,438,872
County Clerk	98,725	Total Other Public Assistance	8,712,374
Grand Jury (Including Audit)	75,755	Total Public Assistance	115,374,581
District Attorney-Prosecution	4,691,110	Education	
District Attorney-Family Support	9,172,846	Total School Administration	—
Public Defender	1,693,051	Total Library Services	1,389,729
Court Appointed Counsel	1,523,698	Total Agricultural Education	184,725
Other	6,713	Total Other Education	—
Total Judicial	20,234,785	Total Education	1,574,454
Total Police Protection	9,717,223	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,282,472
Adult Detention	10,310,961	Total Cultural Services	2,377
Juvenile Detention	3,440,682	Total Veteran Memorial Building	—
Probation	4,750,668	Total Small Craft Harbors	—
Total Detention and Correction	18,502,311	Total Recreation and Cultural	1,284,849
Total Fire Protection	7,578,753	Debt Service	
Total Flood Control - Soil and Water Conservation	95,525	Total Retirement of Long-Term Debt	2,526,738
Protective Inspection		Total Interest on Long-Term Debt	5,248,612
Agricultural Commissioner	2,038,395	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	804,289	Total Debt Service	7,775,350
Other	392,897	Total General County Expenditures Before Transfers	269,031,279
Total Protective Inspection	3,235,581	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	450,000
Local Agency Formation Commission (LAFCO)	48,806	Operating Transfers Between Funds Other Than	—
Recorder	600,985	Governmental and Enterprise	—
Coroner	474,502	Total General County Expenditures and Transfers Out	\$ 269,481,279
Emergency Services	108,375		
Planning and Zoning	1,521,821		
Pound	809,946		
Other	165,622		
Total Other Protection	3,730,057		
Total Public Protection	63,094,235		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 318,440,465	\$ 59,554,306	\$ 258,886,159

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension - Prior Svc Cost	1999	1999	2016	\$ 63,070,000	\$ 63,070,000	\$ 965,000	\$ 62,105,000
Total Pension Obligation Bonds				63,070,000	63,070,000	965,000	62,105,000
Special Assessment Bonds							
1911 Act - Santa Nella	1998	1998	2020	2,845,000	55,000	55,000	—
1915 Act - Cottage Street	1986	1986	2001	94,765	8,000	8,000	—
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	75,250	699,750
1911 Act - Santa Nella	1998	1998	2020	2,845,000	—	—	—
1915 Act - Santa Nella	1998	1998	2020	2,845,000	2,690,000	60,000	2,630,000
1915 Act - Planada Storm Drainage	1999	2000	2038	1,340,016	1,340,016	25,016	1,315,000
Total Special Assessment Bonds				11,199,781	4,868,016	223,266	4,644,750
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	4,542,759
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	8,186,871
Capital Leases (less than 10 years)	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Landfill Closure Fee	—	—	—	—	—	—	—
CA Energy Commission	—	—	—	—	—	—	1,805,328
Capital Leases (less than 10 years)	—	—	—	—	—	—	1,626,924
Compensated Absences	—	—	—	—	—	—	6,890,630
Landfill Closure Fee	—	—	—	—	—	—	6,343,480
Total Other Long-Term Debt Schedule				—	—	—	29,395,992
County Total Bonds and Other Long-Term Debt				\$ 74,269,781	\$ 67,938,016	\$ 1,188,266	\$ 96,145,742

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	121,244
Total Operating Revenue	121,244
Total Operating Expenses	—
Net Operating Income (Loss)	121,244
Total Non-Operating Revenue	112,969
Total Non-Operating Expenses	—
Net Non-Operating Income	112,969
Net Income Before Extraordinary Items	234,213
Extraordinary Items	—
Income (Loss) Before Operating Transfers	234,213
Transfers In from the County	—
Transfers Out to the County	168,117
Net Transfers In (Out)	(168,117)
Net Income (Loss)	\$ 66,096
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 711,500
Local Cash Grants	2,162,282
State Cash Grants	499,043
Federal Cash Grants	3,500,438
Other Revenues	133,015
Total Revenues	7,006,278
Purchased Transportation	3,600,245
Other Expenses	840,351
Total Expenses	4,440,596
Net Transit Income (Loss)	2,565,682
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 2,565,682
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,408,817
Total Operating Expenses		2,259,368
Net Operating Income (Loss)		(850,551)
Total Non-Operating Revenue		1,514,955
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		664,404
Transfers In from the County		450,000
Transfers Out to the County		18,783
Net Transfers In (Out)		431,217
Net Income (Loss)	\$	1,095,621
Current Year Capital Outlay (Enterprise Activity)	\$	1,234,655

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	6,436,725
Total Operating Expenses		5,370,018
Net Operating Income (Loss)		1,066,707
Total Non-Operating Revenues		401,420
Total Non-Operating Expenses		123,197
Income (Loss) Before Operating Transfers		1,344,930
Transfers In from the County		—
Transfers Out to the County		61,782
Net Transfers In (Out)		(61,782)
Net Income (Loss)	\$	1,283,148
Current Year Capital Outlay (Enterprise Activity)	\$	1,851,945

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Modoc

Taxes				Federal	
Property Taxes				Public Assistance Administration	759,295
County Wide Secured and Unsecured	\$	2,018,745		Public Assistance Programs	671,842
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		81,199		Community Development Block Grant	—
Total Property Taxes		2,099,944		Health Grants	228,219
Other Taxes				Other:	
Sales and Use Taxes		171,031		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		33,448		DEA Programs/Drug and Alcohol Programs	411,094
Transient Lodging		22,418		District Attorney Programs	—
Timber Yield		57,472		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	649,071
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	2,883,417
Total Other Taxes		284,369		Total Federal	5,602,938
Total Taxes		2,384,313		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		341,385		Other Governmental Agencies	1,219,051
Capital Outlay		—		Total Other Aid	1,219,051
Total Special Benefit Assessments		341,385		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	76,305
Animal Licenses		640		Property Tax Administrative Fees	52,923
Business Licenses		—		Auditing and Accounting Fees	50,485
Construction Permits		39,377		Communication Services	—
Road Privileges and Permits		—		Election Services	12,439
Zoning Permits		320		Legal Services	4,744
Franchises		84,140		Planning and Engineering Services	15,836
Other		13,483		Agricultural Services	182,231
Total Licenses Permits and Franchises		137,960		Civil Process Services	4,587
Fines, Forfeitures and Penalties				Court Fees and Costs	16,108
Vehicle Code Fines		52,952		Booking Fees	1,943
Other Court Fines		110,495		Estate Fees	15,819
Forfeitures and Penalties		1,090		Human Services	—
Penalties and Cost on Delinquent Taxes		88,658		Law Enforcement Services	21,096
Total Fines, Forfeitures and Penalties		253,195		Recording Fees	52,881
Revenue from Use of Money and Property				Road and Street Services	—
Interest		208,984		Health Fees	—
Rents and Concessions		21,476		Mental Health Services	76,804
Royalties		—		California Children Services	52,992
Total Revenue from the Use of Money and Property		230,460		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	—
State				Library Services	9,715
Highway Users Tax		1,490,835		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		732,287		Other:	
Realignment from the Vehicle License Fee Fund		949,449		Personnel Services	—
Public Assistance Administration		1,910,246		Building Maintenance and Grounds	—
Public Assistance Programs		1,390,028		Administrative Services	—
Realignment for Social Services		601,795		Other	67,100
Health:				Total Charges for Current Services	714,008
Aid for Mental Health		883,189		Miscellaneous Revenue	
Realignment for Mental Health		412,423		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	114,179
Alcohol and Drug Abuse		483,508		Welfare Repayments	75,936
Other Aid for Health		501,521		Cancelled Warrants	—
Realignment for Health Services		295,272		Other	2,930
Homeowners' Property Tax Relief		42,626		Total Miscellaneous Revenue	193,045
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		29,107		Sale of Fixed Assets	50
Public Safety Fund		363,595		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		166,200		Total Other Financing Sources	50
Office of Criminal Justice and Planning Programs		376,791		Total General County Revenues Before Transfers	28,686,817
Library		—		Transfers In	
District Attorney Programs		92,890		Total Transfers In from Enterprises	—
Law Enforcement		500,000		Operating Transfers Between Funds Other Than Governmental and Enterprise	814,555
Other		6,388,650		Total General County Revenues and Transfers In	\$ 29,501,372
Total State		17,610,412			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Modoc

General		Public Ways and Facilities	
Board of Supervisors	\$ 200,866	Total Roads	9,726,837
Clerk of the Board	74,036	Total Transportation Terminals	1,532,206
Administrative Officer	207,889	Total Transportation Systems	—
Other	34,960	Total Parking Facilities	—
Total Legislative and Administrative	517,751	Total Public Ways and Facilities	11,259,043
Finance		Health	
Auditor-Controller	243,595	Total Public Health	1,520,847
Treasurer-Tax Collector	274,063	Total Medical Care	—
Assessor	393,243	Total Mental Health	1,545,394
Other	—	Total Drug and Alcohol Abuse Services	872,045
Total Finance	910,901	Total Health	3,938,286
Counsel		Sanitation	
County Counsel	170,260	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	170,260	Public Assistance	
Total Personnel	12,180	Welfare	
Total Elections	138,440	Administration	1,832,655
Total Communications	—	Aid Programs - Cash (Grants)	2,705,995
Total Property Management	269,624	Total Welfare	4,538,650
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	453,054
Courts	—	Other	—
Other	—	Total Social Services	453,054
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	114,596
Total Other General	392,596	Indigent Burial	4,428
Total General	2,411,752	Total General Relief	119,024
Public Protection		Total Care of Court Wards	202,309
Judicial		Total Veteran Services	9,837
Trial Court Maintenance of Effort (MOE)	104,728	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	13,764
County Clerk	—	Total Other Public Assistance	13,764
Grand Jury (Including Audit)	5,978	Total Public Assistance	5,336,638
District Attorney-Prosecution	217,754	Education	
District Attorney-Family Support	464,813	Total School Administration	—
Public Defender	109,700	Total Library Services	303,722
Court Appointed Counsel	86,887	Total Agricultural Education	89,551
Other	289,275	Total Other Education	—
Total Judicial	1,279,135	Total Education	393,273
Total Police Protection	1,731,547	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	48,199
Adult Detention	693,180	Total Cultural Services	111,666
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	466,507	Total Small Craft Harbors	—
Total Detention and Correction	1,159,687	Total Recreation and Cultural	159,865
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	65,000
Protective Inspection		Total Interest on Long-Term Debt	31,973
Agricultural Commissioner	488,787	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	96,973
Other	17,557	Total General County Expenditures Before Transfers	28,809,140
Total Protective Inspection	506,344	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	24,142
Local Agency Formation Commission (LAFCO)	27,851	Operating Transfers Between Funds Other Than	—
Recorder	135,607	Governmental and Enterprise	329,738
Coroner	9,017	Total General County Expenditures and Transfers Out \$	29,163,020
Emergency Services	84,591		
Planning and Zoning	216,518		
Pound	—		
Other	63,013		
Total Other Protection	536,597		
Total Public Protection	5,213,310		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 11,090,745	\$ 3,309,776	\$ 7,780,969

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Modoc

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Certificates of Participation							
Jail and Courtroom	1992	1992	2007	\$ 930,000	\$ —	\$ —	\$ —
Total Certificates of Participation				930,000	—	—	—
County Total Bonds and Other Long-Term Debt				\$ 930,000	\$ —	\$ —	\$ —
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	2,583,524				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 8,138,385
Total Deductions from Revenues	—
Net Patient Revenue	8,138,385
Total Other Operating Revenues	—
Total Operating Revenue	8,138,385
Total Operating Expenses	7,938,774
Net Operating Income (Loss)	199,611
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	199,611
Extraordinary Items	—
Income (Loss) Before Operating Transfers	199,611
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 199,611
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Modoc

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 605,865
Total Operating Expenses	702,004
Net Operating Income (Loss)	(96,139)
Total Non-Operating Revenues	—
Total Non-Operating Expenses	55,377
Income (Loss) Before Operating Transfers	(151,516)
Transfers In from the County	24,142
Transfers Out to the County	—
Net Transfers In (Out)	24,142
Net Income (Loss)	\$ (127,374)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Long-Term Debt - 1992 Jail and Courtroom Certificates of Participation with a beginning principal balance of \$530,000 has been reclassified to a Long-Term Capital Lease Obligation due to a lease agreement between the County of Modoc and the special district, California County Lease Finance Authority. The special district issued the Certificates of Participation and leases the jail and courtroom facility to the County of Modoc. Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Mono

Taxes				Federal	
Property Taxes				Public Assistance Administration	538,008
County Wide Secured and Unsecured	\$	8,089,059		Public Assistance Programs	239,594
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		194,934		Community Development Block Grant	—
Total Property Taxes		8,283,993		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		366,829		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	49,408
Property Transfer		195,505		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,314,359		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	595,436
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	1,418,207
Total Other Taxes		1,876,693		Total Federal	2,840,653
Total Taxes		10,160,686		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	259,114
Animal Licenses		24,668		Property Tax Administrative Fees	—
Business Licenses		18,439		Auditing and Accounting Fees	—
Construction Permits		141,627		Communication Services	—
Road Privileges and Permits		13,346		Election Services	—
Zoning Permits		—		Legal Services	16,032
Franchises		111,636		Planning and Engineering Services	36,428
Other		—		Agricultural Services	—
Total Licenses Permits and Franchises		309,716		Civil Process Services	7,438
Fines, Forfeitures and Penalties				Court Fees and Costs	13,232
Vehicle Code Fines		161,893		Booking Fees	—
Other Court Fines		492,838		Estate Fees	—
Forfeitures and Penalties		13,645		Human Services	29,276
Penalties and Cost on Delinquent Taxes		85,724		Law Enforcement Services	152,695
Total Fines, Forfeitures and Penalties		754,100		Recording Fees	199,775
Revenue from Use of Money and Property				Road and Street Services	62,377
Interest		142,921		Health Fees	165,338
Rents and Concessions		113,002		Mental Health Services	133,546
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		255,923		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	—
State				Library Services	—
Highway Users Tax		1,206,586		Park and Recreation Fees	112,263
Motor Vehicle In-Lieu Tax		863,251		Other:	
Realignment from the Vehicle License Fee Fund		283,779		Personnel Services	—
Public Assistance Administration		804,824		Building Maintenance and Grounds	—
Public Assistance Programs		286,295		Administrative Services	—
Realignment for Social Services		288,908		Other	793,274
Health:				Total Charges for Current Services	1,980,788
Aid for Mental Health		882,613		Miscellaneous Revenue	
Realignment for Mental Health		407,662		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		617,506		Welfare Repayments	—
Other Aid for Health		746,645		Cancelled Warrants	—
Realignment for Health Services		398,109		Other	326,413
Homeowners' Property Tax Relief		46,718		Total Miscellaneous Revenue	326,413
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		73,734		Sale of Fixed Assets	—
Public Safety Fund		1,003,829		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		247,588		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	27,239,033
Library		—		Transfers In	
District Attorney Programs		312,121		Total Transfers In from Enterprises	—
Law Enforcement		509,914		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		1,630,672		Total General County Revenues and Transfers In	\$ 27,239,033
Total State		10,610,754			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 279,690	Total Roads	3,028,216
Clerk of the Board	—	Total Transportation Terminals	355,249
Administrative Officer	314,342	Total Transportation Systems	—
Other	252,370	Total Parking Facilities	—
Total Legislative and Administrative	846,402	Total Public Ways and Facilities	3,383,465
Finance		Health	
Auditor-Controller	362,704	Total Public Health	1,159,121
Treasurer-Tax Collector	244,360	Total Medical Care	1,539,136
Assessor	550,248	Total Mental Health	1,221,845
Other	—	Total Drug and Alcohol Abuse Services	708,035
Total Finance	1,157,312	Total Health	4,628,137
Counsel		Sanitation	
County Counsel	276,141	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	276,141	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	38,644	Administration	899,263
Total Communications	202,094	Aid Programs - Cash (Grants)	705,833
Total Property Management	514,532	Total Welfare	1,605,096
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	423,183
Courts	—	Other	—
Other	1,386,117	Total Social Services	423,183
Total Plant Acquisition	1,386,117	General Relief	
Total Promotion	197,239	Aid to Indigents	61,316
Total Other General	1,942,004	Indigent Burial	—
Total General	6,560,485	Total General Relief	61,316
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	22,865
Trial Court Maintenance of Effort (MOE)	518,277	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	257,136	Other	—
County Clerk	104,191	Total Other Public Assistance	—
Grand Jury (Including Audit)	9,337	Total Public Assistance	2,112,460
District Attorney-Prosecution	500,299	Education	
District Attorney-Family Support	319,142	Total School Administration	—
Public Defender	376,876	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	24,324
Other	17,916	Total Other Education	—
Total Judicial	2,103,174	Total Education	24,324
Total Police Protection	2,314,219	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	463,443
Adult Detention	995,352	Total Cultural Services	3,266
Juvenile Detention	94,545	Total Veteran Memorial Building	—
Probation	327,790	Total Small Craft Harbors	—
Total Detention and Correction	1,417,687	Total Recreation and Cultural	466,709
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	312,331
Protective Inspection		Total Interest on Long-Term Debt	42,494
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	263,534	Total Debt Service	354,825
Other	103,161	Total General County Expenditures Before Transfers	25,299,058
Total Protective Inspection	366,695	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	9,819	Operating Transfers Between Funds Other Than	—
Recorder	156,286	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out \$	25,299,058
Emergency Services	117,078		
Planning and Zoning	528,799		
Pound	228,433		
Other	526,463		
Total Other Protection	1,566,878		
Total Public Protection	7,768,653		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 15,518,362	\$ 9,826,157	\$ 5,692,205

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 2,153,704
Compensated Absences	—	—	—	—	—	—	—
Landfill Closure/Post-Closure	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	1,925,309
Compensated Absences - Enterprise	—	—	—	—	—	—	19,747
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	500,000
Landfill Closure & Post-Closure	—	—	—	—	—	—	2,981,412
Total Other Long-Term Debt Schedule				—	—	—	7,580,172
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,580,172

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 8,468,486
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 29,950
Local Cash Grants	382,423
State Cash Grants	39,136
Federal Cash Grants	—
Other Revenues	2,669
Total Revenues	454,178
Purchased Transportation	467,892
Other Expenses	—
Total Expenses	467,892
Net Transit Income (Loss)	(13,714)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (13,714)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		301,941
Total Non-Operating Expenses		322,699
Income (Loss) Before Operating Transfers		(20,758)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(20,758)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,898,927
Total Operating Expenses		1,500,608
Net Operating Income (Loss)		398,319
Total Non-Operating Revenues		2,233,580
Total Non-Operating Expenses		351,929
Income (Loss) Before Operating Transfers		2,279,970
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	2,279,970
Current Year Capital Outlay (Enterprise Activity)	\$	2,403,518

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Monterey

Taxes				Federal	
Property Taxes				Public Assistance Administration	31,013,778
County Wide Secured and Unsecured	\$	48,721,850		Public Assistance Programs	17,505,024
Less Than County Wide Funds - Secured and Unsecured		3,829,728		Health Administration	2,545,056
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	17,430,275
Prior Year Secured and Unsecured		964,650		Community Development Block Grant	—
Total Property Taxes		53,516,228		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		7,437,583		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		2,111,984		Office of Criminal Justice and Planning Programs	—
Property Transfer		2,268,695		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		13,184,684		District Attorney Programs	—
Timber Yield		475		Aging Programs	2,145,798
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		300		Other	14,382,775
Total Other Taxes		25,003,721		Total Federal	85,022,706
Total Taxes		78,519,949		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	1,807,732
Capital Outlay		—		Total Other Aid	1,807,732
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	1,953,422
Animal Licenses		90,240		Property Tax Administrative Fees	—
Business Licenses		1,179,231		Auditing and Accounting Fees	308,655
Construction Permits		3,376,141		Communication Services	2,938,252
Road Privileges and Permits		1,585,168		Election Services	390,649
Zoning Permits		851,074		Legal Services	1,247,396
Franchises		9,889,419		Planning and Engineering Services	3,708,037
Other		767,495		Agricultural Services	1,491,417
Total Licenses Permits and Franchises		17,738,768		Civil Process Services	118,018
Fines, Forfeitures and Penalties				Court Fees and Costs	4,318,142
Vehicle Code Fines		1,715,332		Booking Fees	836,125
Other Court Fines		6,988,608		Estate Fees	46,337
Forfeitures and Penalties		2,934,413		Human Services	68,904
Penalties and Cost on Delinquent Taxes		1,626,113		Law Enforcement Services	2,587,460
Total Fines, Forfeitures and Penalties		13,264,466		Recording Fees	2,169,191
Revenue from Use of Money and Property				Road and Street Services	22,443
Interest		6,562,135		Health Fees	6,587,823
Rents and Concessions		1,926,851		Mental Health Services	498,708
Royalties		—		California Children Services	2,167,070
Total Revenue from the Use of Money and Property		8,488,986		Sanitation Services	120,685
Aid from Other Governmental Agencies				Institutional Care and Services	1,287,229
State				Library Services	68,287
Highway Users Tax		6,937,154		Park and Recreation Fees	4,359,589
Motor Vehicle In-Lieu Tax		25,912,792		Other:	
Realignment from the Vehicle License Fee Fund		11,585,217		Personnel Services	11,687
Public Assistance Administration		24,908,412		Building Maintenance and Grounds	—
Public Assistance Programs		21,475,386		Administrative Services	500,372
Realignment for Social Services		7,763,136		Other	20,654,532
Health:				Total Charges for Current Services	58,460,430
Aid for Mental Health		10,839,100		Miscellaneous Revenue	
Realignment for Mental Health		10,772,339		Other Sales	1,775,443
Medically Indigent Adults		—		Tobacco Settlement	4,478,913
Alcohol and Drug Abuse		994,173		Welfare Repayments	—
Other Aid for Health		3,836,464		Cancelled Warrants	192,573
Realignment for Health Services		2,418,396		Other	2,906,978
Homeowners' Property Tax Relief		600,229		Total Miscellaneous Revenue	9,353,907
Open Space Tax Relief		834,252		Other Financing Sources	
SB90 Mandated Costs		1,771,410		Sale of Fixed Assets	234,844
Public Safety Fund		28,466,627		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		534,593		Total Other Financing Sources	234,844
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	452,039,938
Library		327,383		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	18,008,008
Law Enforcement		3,444,579		Operating Transfers Between Funds Other Than Governmental and Enterprise	489,617
Other		15,726,508		Total General County Revenues and Transfers In	\$ 470,537,563
Total State		179,148,150			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,556,785	Total Roads	43,518,968
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,090,335	Total Transportation Systems	—
Other	913,999	Total Parking Facilities	—
Total Legislative and Administrative	4,561,119	Total Public Ways and Facilities	43,518,968
Finance		Health	
Auditor-Controller	3,203,658	Total Public Health	53,459,766
Treasurer-Tax Collector	2,181,915	Total Medical Care	2,320,264
Assessor	3,761,210	Total Mental Health	24,225,999
Other	3,453,950	Total Drug and Alcohol Abuse Services	5,086,055
Total Finance	12,600,733	Total Health	85,092,084
Counsel		Sanitation	
County Counsel	2,959,190	Total Refuse Collection and Disposal	167,144
Other	535,452	Total Sanitation	167,144
Total Counsel	3,494,642	Public Assistance	
Total Personnel	4,165,296	Welfare	
Total Elections	2,281,234	Administration	53,034,328
Total Communications	7,371,358	Aid Programs - Cash (Grants)	43,420,537
Total Property Management	10,173,793	Total Welfare	96,454,865
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	438,907
Courts	—	Other	1,542,672
Other	8,697,563	Total Social Services	1,981,579
Total Plant Acquisition	8,697,563	General Relief	
Total Promotion	2,604,485	Aid to Indigents	668,156
Total Other General	8,440,495	Indigent Burial	—
Total General	64,390,718	Total General Relief	668,156
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	481,940
Trial Court Maintenance of Effort (MOE)	7,851,035	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	35,014	Workforce Investment Act (WIA)	14,914,913
Other Trial Court	1,374,328	Other	2,166,436
County Clerk	—	Total Other Public Assistance	17,081,349
Grand Jury (Including Audit)	209,219	Total Public Assistance	116,667,889
District Attorney-Prosecution	10,173,595	Education	
District Attorney-Family Support	9,322,060	Total School Administration	—
Public Defender	4,587,607	Total Library Services	5,586,030
Court Appointed Counsel	1,404,482	Total Agricultural Education	563,034
Other	—	Total Other Education	—
Total Judicial	34,957,340	Total Education	6,149,064
Total Police Protection	26,950,530	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,965,055
Adult Detention	21,540,523	Total Cultural Services	—
Juvenile Detention	6,203,354	Total Veteran Memorial Building	—
Probation	12,566,759	Total Small Craft Harbors	—
Total Detention and Correction	40,310,636	Total Recreation and Cultural	6,965,055
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	767,763	Total Retirement of Long-Term Debt	525,000
Protective Inspection		Total Interest on Long-Term Debt	2,595,044
Agricultural Commissioner	5,061,510	Total Interest on Short-Term Notes and Warrants	491,157
Building Inspector	4,621,498	Total Debt Service	3,611,201
Other	—	Total General County Expenditures Before Transfers	457,336,953
Total Protective Inspection	9,683,008	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,646,828
Local Agency Formation Commission (LAFCO)	4,445,335	Operating Transfers Between Funds Other Than	—
Recorder	1,048,158	Governmental and Enterprise	2,304,188
Coroner	1,143,761	Total General County Expenditures and Transfers Out \$	463,287,969
Emergency Services	464,330		
Planning and Zoning	6,508,241		
Pound	1,307,117		
Other	3,188,611		
Total Other Protection	18,105,553		
Total Public Protection	130,774,830		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 360,693,929	\$ 105,195,328	\$ 255,498,601

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Certificates of Participation							
Sheriff Facility Project	1993	1993	2017	\$ 16,975,000	\$ —	\$ —	\$ —
Total Certificates of Participation				16,975,000	—	—	—
Other Long-Term Debt Schedule							
Compensated Absences Leave Pay.	—	—	—	—	—	—	—
Est'd. Utility Prop. Tax Settlement	—	—	—	—	—	—	—
Estimated Self-Insurance	—	—	—	—	—	—	—
Landfill Closure and Postclosure Liab.	—	—	—	—	—	—	—
Compensated Absences Payable	—	—	—	—	—	—	16,971,662
Estimated Self-Insurance	—	—	—	—	—	—	8,554,000
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	5,643,618
Total Other Long-Term Debt Schedule				—	—	—	31,169,280
County Total Bonds and Other Long-Term Debt				\$ 16,975,000	\$ —	\$ —	\$ 31,169,280

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 370,001,092
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 287,238,797
Total Deductions from Revenues	177,809,991
Net Patient Revenue	109,428,806
Total Other Operating Revenues	1,076,751
Total Operating Revenue	110,505,557
Total Operating Expenses	112,977,324
Net Operating Income (Loss)	(2,471,767)
Total Non-Operating Revenue	21,168,132
Total Non-Operating Expenses	6,218,653
Net Non-Operating Income	14,949,479
Net Income Before Extraordinary Items	12,477,712
Extraordinary Items	1,998,073
Income (Loss) Before Operating Transfers	14,475,785
Transfers In from the County	3,646,828
Transfers Out to the County	18,008,008
Net Transfers In (Out)	(14,361,180)
Net Income (Loss)	\$ 114,605
Current Year Capital Outlay (Enterprise Activity)	\$ 1,033,725

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Monterey

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Long-Term Debt, Certificates of Participation - 1993 Sheriff Facility Project has been reclassified to a Long-Term Capital Lease Obligation due to a lease agreement between the County of Monterey and Rauscher Pierce Refsnes Leasing, Inc., which issued the Certificates of Participation and leases the sheriff facility to the County of Monterey.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Napa

Taxes				Federal	
Property Taxes				Public Assistance Administration	7,243,233
County Wide Secured and Unsecured	\$	26,708,132		Public Assistance Programs	3,082,190
Less Than County Wide Funds - Secured and Unsecured		4,393,370		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	2,472,922
Prior Year Secured and Unsecured		517,194		Community Development Block Grant	—
Total Property Taxes		31,618,696		Health Grants	1,138,534
Other Taxes				Other:	
Sales and Use Taxes		4,738,016		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	127,125
Property Transfer		1,054,546		DEA Programs/Drug and Alcohol Programs	10,000
Transient Lodging		4,293,481		District Attorney Programs	—
Timber Yield		959		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		515		Other	2,479,622
Total Other Taxes		10,087,517		Total Federal	16,553,626
Total Taxes		41,706,213		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	1,668,857
Capital Outlay		—		Total Other Aid	1,668,857
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	813,400
Animal Licenses		65,289		Property Tax Administrative Fees	239,475
Business Licenses		4,130		Auditing and Accounting Fees	75,921
Construction Permits		1,080,481		Communication Services	42,419
Road Privileges and Permits		28,878		Election Services	19,818
Zoning Permits		334,485		Legal Services	422,807
Franchises		414,101		Planning and Engineering Services	1,072,809
Other		921,900		Agricultural Services	337,871
Total Licenses Permits and Franchises		2,849,264		Civil Process Services	38,774
Fines, Forfeitures and Penalties				Court Fees and Costs	303,985
Vehicle Code Fines		1,326,232		Booking Fees	144,500
Other Court Fines		1,073,215		Estate Fees	106,225
Forfeitures and Penalties		196,799		Human Services	58,600
Penalties and Cost on Delinquent Taxes		897,200		Law Enforcement Services	4,276,433
Total Fines, Forfeitures and Penalties		3,493,446		Recording Fees	976,282
Revenue from Use of Money and Property				Road and Street Services	—
Interest		2,529,559		Health Fees	331,382
Rents and Concessions		50,878		Mental Health Services	1,548,591
Royalties		—		California Children Services	680
Total Revenue from the Use of Money and Property		2,580,437		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	120,047
State				Library Services	—
Highway Users Tax		2,694,071		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		8,255,430		Other:	
Realignment from the Vehicle License Fee Fund		4,247,386		Personnel Services	—
Public Assistance Administration		7,188,012		Building Maintenance and Grounds	206,111
Public Assistance Programs		9,867,477		Administrative Services	3,045,267
Realignment for Social Services		94,131		Other	430,399
Health:				Total Charges for Current Services	14,611,796
Aid for Mental Health		8,071,916		Miscellaneous Revenue	
Realignment for Mental Health		1,524,368		Other Sales	90,686
Medically Indigent Adults		—		Tobacco Settlement	1,502,758
Alcohol and Drug Abuse		682,029		Welfare Repayments	—
Other Aid for Health		1,860,546		Cancelled Warrants	—
Realignment for Health Services		1,412,368		Other	3,432,838
Homeowners' Property Tax Relief		342,753		Total Miscellaneous Revenue	5,026,282
Open Space Tax Relief		105,812		Other Financing Sources	
SB90 Mandated Costs		539,335		Sale of Fixed Assets	12,012
Public Safety Fund		8,512,385		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	812,661
Supplemental Law Enforcement Services Fund (SLESF/COPS)		608,245		Total Other Financing Sources	824,673
Office of Criminal Justice and Planning Programs		495,587		Total General County Revenues Before Transfers	153,657,743
Library		—		Transfers In	
District Attorney Programs		1,132,032		Total Transfers In from Enterprises	—
Law Enforcement		—		Operating Transfers Between Funds Other Than	—
Other		6,709,266		Governmental and Enterprise	—
Total State		64,343,149		Total General County Revenues and Transfers In	\$ 153,657,743

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 448,611	Total Roads	5,326,441
Clerk of the Board	358,486	Total Transportation Terminals	—
Administrative Officer	1,532,559	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,339,656	Total Public Ways and Facilities	5,326,441
Finance		Health	
Auditor-Controller	1,571,213	Total Public Health	10,793,240
Treasurer-Tax Collector	1,174,483	Total Medical Care	—
Assessor	1,861,732	Total Mental Health	12,941,565
Other	—	Total Drug and Alcohol Abuse Services	3,145,949
Total Finance	4,607,428	Total Health	26,880,754
Counsel		Sanitation	
County Counsel	2,120,497	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,120,497	Public Assistance	
Total Personnel	1,154,118	Welfare	
Total Elections	596,636	Administration	6,873,915
Total Communications	558,940	Aid Programs - Cash (Grants)	7,769,330
Total Property Management	3,094,298	Total Welfare	14,643,245
Plant Acquisition		Social Services	
Jails	1,108,359	Administration and Programs	7,539,760
Courts	202,122	Other	—
Other	3,596,788	Total Social Services	7,539,760
Total Plant Acquisition	4,907,269	General Relief	
Total Promotion	—	Aid to Indigents	674,875
Total Other General	10,996,587	Indigent Burial	—
Total General	30,375,429	Total General Relief	674,875
Public Protection		Total Care of Court Wards	323,828
Judicial		Total Veteran Services	160,732
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	322,259	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	7,554,629
County Clerk	—	Total Other Public Assistance	7,554,629
Grand Jury (Including Audit)	25,274	Total Public Assistance	30,897,069
District Attorney-Prosecution	4,414,891	Education	
District Attorney-Family Support	3,653,629	Total School Administration	—
Public Defender	2,117,283	Total Library Services	—
Court Appointed Counsel	641,021	Total Agricultural Education	263,301
Other	—	Total Other Education	—
Total Judicial	11,893,525	Total Education	263,301
Total Police Protection	13,141,252	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,374,008	Total Cultural Services	—
Juvenile Detention	1,862,854	Total Veteran Memorial Building	—
Probation	5,023,782	Total Small Craft Harbors	—
Total Detention and Correction	14,260,644	Total Recreation and Cultural	—
Total Fire Protection	5,330,084	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,110,000
Protective Inspection		Total Interest on Long-Term Debt	1,539,326
Agricultural Commissioner	2,074,107	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,153,329	Total Debt Service	4,649,326
Other	—	Total General County Expenditures Before Transfers	151,258,209
Total Protective Inspection	3,227,436	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	220,478	Operating Transfers Between Funds Other Than	—
Recorder	753,516	Governmental and Enterprise	—
Coroner	455,976	Total General County Expenditures and Transfers Out	\$ 151,258,209
Emergency Services	119,190		
Planning and Zoning	2,810,542		
Pound	521,784		
Other	131,462		
Total Other Protection	5,012,948		
Total Public Protection	52,865,889		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 231,030,106	\$ 51,743,257	\$ 179,286,849

County of Napa

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Is this activity accounted for as an enterprise?

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		—
Purchased Transportation		—
Other Expenses		—
Total Expenses		—
Net Transit Income (Loss)		—
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	—
Capital Additions to Equity		
Total Local Capital Grants	\$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	—

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Napa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,605,516
Total Operating Expenses	1,393,729
Net Operating Income (Loss)	211,787
Total Non-Operating Revenue	1,406,968
Total Non-Operating Expenses	566,156
Income (Loss) Before Operating Transfers	1,052,599
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,052,599
Current Year Capital Outlay (Enterprise Activity)	\$ 1,538,772

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Nevada

Taxes				Federal	
Property Taxes				Public Assistance Administration	4,360,061
County Wide Secured and Unsecured	\$	13,658,533		Public Assistance Programs	5,033,386
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	21,357
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		8,496		Community Development Block Grant	33,720
Total Property Taxes		13,667,029		Health Grants	2,670,794
Other Taxes				Other:	
Sales and Use Taxes		3,521,273		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	260,377
Property Transfer		793,751		DEA Programs/Drug and Alcohol Programs	16,562
Transient Lodging		246,072		District Attorney Programs	3,226,425
Timber Yield		59,517		Aging Programs	4,693
Aircraft		38,514		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	72,704
Utility Users Tax		—		Law Enforcement	146,981
Other		1,336,846		Other	1,585,639
Total Other Taxes		5,995,973		Total Federal	17,432,699
Total Taxes		19,663,002		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		165,639		Other Governmental Agencies	183,536
Capital Outlay		—		Total Other Aid	183,536
Total Special Benefit Assessments		165,639		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	1,247,797
Animal Licenses		24,315		Property Tax Administrative Fees	—
Business Licenses		7,401		Auditing and Accounting Fees	33,338
Construction Permits		1,163,254		Communication Services	124,343
Road Privileges and Permits		35,100		Election Services	117,130
Zoning Permits		99,342		Legal Services	160,128
Franchises		798,269		Planning and Engineering Services	110,179
Other		27,073		Agricultural Services	5,711
Total Licenses Permits and Franchises		2,154,754		Civil Process Services	43,875
Fines, Forfeitures and Penalties				Court Fees and Costs	668,096
Vehicle Code Fines		550,264		Booking Fees	15,359
Other Court Fines		270,507		Estate Fees	41,682
Forfeitures and Penalties		280,911		Human Services	22,636
Penalties and Cost on Delinquent Taxes		1,390,699		Law Enforcement Services	1,361,315
Total Fines, Forfeitures and Penalties		2,492,381		Recording Fees	1,158,499
Revenue from Use of Money and Property				Road and Street Services	1,221,064
Interest		1,485,309		Health Fees	255,467
Rents and Concessions		187,921		Mental Health Services	320,417
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		1,673,230		Sanitation Services	2,354,471
Aid from Other Governmental Agencies				Institutional Care and Services	306,019
State				Library Services	63,296
Highway Users Tax		2,867,403		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		4,452,122		Other:	
Realignment from the Vehicle License Fee Fund		3,446,161		Personnel Services	—
Public Assistance Administration		2,038,917		Building Maintenance and Grounds	—
Public Assistance Programs		4,554,194		Administrative Services	34,017
Realignment for Social Services		2,738,485		Other	4,479,553
Health:				Total Charges for Current Services	14,144,392
Aid for Mental Health		1,853,559		Miscellaneous Revenue	
Realignment for Mental Health		1,627,051		Other Sales	245,658
Medically Indigent Adults		—		Tobacco Settlement	1,112,104
Alcohol and Drug Abuse		656,439		Welfare Repayments	—
Other Aid for Health		1,823,619		Cancelled Warrants	9,020
Realignment for Health Services		905,926		Other	3,234,841
Homeowners' Property Tax Relief		244,282		Total Miscellaneous Revenue	4,601,623
Open Space Tax Relief		19,071		Other Financing Sources	
SB90 Mandated Costs		96,395		Sale of Fixed Assets	3,181
Public Safety Fund		4,536,169		Proceeds from the Sale of Bonds	21,385,000
Other:				Other Long-Term Debt Proceeds	49,266
Supplemental Law Enforcement Services Fund (SLESF/COPS)		629,758		Total Other Financing Sources	21,437,447
Office of Criminal Justice and Planning Programs		108,110		Total General County Revenues Before Transfers	121,974,898
Library		323,051		Transfers In	
District Attorney Programs		1,201,950		Total Transfers In from Enterprises	—
Law Enforcement		793,701		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		3,109,832		Total General County Revenues and Transfers In	\$ 121,974,898
Total State		38,026,195			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 960,043	Total Roads	9,522,974
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	655,084	Total Transportation Systems	—
Other	(619,813)	Total Parking Facilities	—
Total Legislative and Administrative	995,314	Total Public Ways and Facilities	9,522,974
Finance		Health	
Auditor-Controller	607,167	Total Public Health	5,826,713
Treasurer-Tax Collector	700,788	Total Medical Care	1,634,473
Assessor	1,893,532	Total Mental Health	6,571,472
Other	282,586	Total Drug and Alcohol Abuse Services	701,866
Total Finance	3,484,073	Total Health	14,734,524
Counsel		Sanitation	
County Counsel	568,637	Total Refuse Collection and Disposal	2,398,577
Other	—	Total Sanitation	2,398,577
Total Counsel	568,637	Public Assistance	
Total Personnel	451,835	Welfare	
Total Elections	624,861	Administration	8,566,613
Total Communications	—	Aid Programs - Cash (Grants)	6,122,617
Total Property Management	1,103,020	Total Welfare	14,689,230
Plant Acquisition		Social Services	
Jails	122	Administration and Programs	2,623,101
Courts	943	Other	20,796
Other	2,989,912	Total Social Services	2,643,897
Total Plant Acquisition	2,990,977	General Relief	
Total Promotion	181,584	Aid to Indigents	105,176
Total Other General	1,840,686	Indigent Burial	—
Total General	12,240,987	Total General Relief	105,176
Public Protection		Total Care of Court Wards	932,786
Judicial		Total Veteran Services	112,485
Trial Court Maintenance of Effort (MOE)	1,220,686	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	3,050,406
County Clerk	—	Total Other Public Assistance	3,050,406
Grand Jury (Including Audit)	56,751	Total Public Assistance	21,533,980
District Attorney-Prosecution	2,128,697	Education	
District Attorney-Family Support	4,520,840	Total School Administration	—
Public Defender	1,031,344	Total Library Services	2,308,175
Court Appointed Counsel	—	Total Agricultural Education	68,370
Other	—	Total Other Education	—
Total Judicial	8,958,318	Total Education	2,376,545
Total Police Protection	9,758,849	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	261,191
Adult Detention	5,383,970	Total Cultural Services	—
Juvenile Detention	1,252,615	Total Veteran Memorial Building	—
Probation	2,966,898	Total Small Craft Harbors	—
Total Detention and Correction	9,603,483	Total Recreation and Cultural	261,191
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	21,715,250
Protective Inspection		Total Interest on Long-Term Debt	1,269,737
Agricultural Commissioner	371,147	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,313,551	Total Debt Service	22,984,987
Other	—	Total General County Expenditures Before Transfers	119,245,506
Total Protective Inspection	1,684,698	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	150,000
Local Agency Formation Commission (LAFCO)	58,803	Operating Transfers Between Funds Other Than	—
Recorder	731,848	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 119,395,506
Emergency Services	54,549		
Planning and Zoning	1,275,564		
Pound	454,928		
Other	610,701		
Total Other Protection	3,186,393		
Total Public Protection	33,191,741		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 44,590,148	\$ 30,939,045	\$ 13,651,103

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - Lake of Pines Sew. Impr.	1986	1987	2001	\$ 2,837,930	\$ 465,000	\$ 465,000	\$ —
1915 Act - No. San Juan Sew. Impr.	1989	1989	2018	76,130	46,000	10,000	36,000
1915 Act - Penn Valley Sew. Impr.	1990	1990	2009	1,264,703	715,000	130,000	585,000
Total Special Assessment Bonds				4,178,763	1,226,000	605,000	621,000
Certificates of Participation							
COP - Solid Waste	1992	1992	2021	23,110,000	—	—	—
Total Certificates of Participation				23,110,000	—	—	—
State Construction Loans							
Rehab Facilities	1994	—	—	420,367	—	291,777	128,590
Total State Construction Loans				420,367	—	291,777	128,590
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Landfill Closure/Post Closure Costs	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	4,056,914
Postclosure Landfill Liability	—	—	—	—	—	—	12,114,644
Total Other Long-Term Debt Schedule				—	—	—	16,171,558
County Total Bonds and Other Long-Term Debt				\$ 27,709,130	\$ 1,226,000	\$ 896,777	\$ 16,921,148
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 68,675,812					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 423,007
Local Cash Grants	1,943,103
State Cash Grants	794,194
Federal Cash Grants	104,414
Other Revenues	43,525
Total Revenues	3,308,243
Purchased Transportation	1,024,368
Other Expenses	1,985,924
Total Expenses	3,010,292
Net Transit Income (Loss)	297,951
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 297,951
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	460,320
Total Federal Capital Grants	104,414
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 564,734

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 790,180
Total Operating Expenses	930,285
Net Operating Income (Loss)	(140,105)
Total Non-Operating Revenue	66,364
Total Non-Operating Expenses	64,685
Income (Loss) Before Operating Transfers	(138,426)
Transfers In from the County	150,000
Transfers Out to the County	—
Net Transfers In (Out)	150,000
Net Income (Loss)	\$ 11,574
Current Year Capital Outlay (Enterprise Activity)	\$ 112,525

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Sanitation	
Total Operating Revenue	\$ 6,613,753
Total Operating Expense	5,262,066
Net Operating Income (Loss)	1,351,687
Total Non-Operating Revenue	1,440,991
Total Non-Operating Expenses	1,525,162
Income (Loss) Before Operating Transfers	1,267,516
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,267,516
Current Year Capital Outlay	\$ 96,997

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Long-Term Debt, Certificates of Participation - 1992 COP - Solid Waste has been reclassified to a Long-Term Capital Lease Obligation due to a lease agreement between the County of Nevada and the special district, Nevada County Finance Authority. The special district issued the Certificates of Participation and leases the solid waste management system to the County of Nevada.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Orange

Taxes				Federal	
Property Taxes				Public Assistance Administration	189,313,062
County Wide Secured and Unsecured	\$	145,826,441		Public Assistance Programs	107,134,976
Less Than County Wide Funds - Secured and Unsecured		21,724,214		Health Administration	10,404
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	16,514,196
Prior Year Secured and Unsecured		291,197		Community Development Block Grant	9,427,752
Total Property Taxes		167,841,852		Health Grants	28,254,147
Other Taxes				Other:	
Sales and Use Taxes		44,829,533		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		16,798,137		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		232,027		District Attorney Programs	4,617,947
Timber Yield		—		Aging Programs	4,533,391
Aircraft		1,583,108		Senior Citizens Programs	2,206,050
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	4,631,878
Other		649,947		Other	13,044,302
Total Other Taxes		64,092,752		Total Federal	379,688,105
Total Taxes		231,934,604		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		132,305		Other Governmental Agencies	48,831,983
Capital Outlay		532,000		Total Other Aid	48,831,983
Total Special Benefit Assessments		664,305		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	7,250,765
Animal Licenses		2,654,751		Property Tax Administrative Fees	6,908,080
Business Licenses		667,780		Auditing and Accounting Fees	845,848
Construction Permits		3,897,718		Communication Services	637,417
Road Privileges and Permits		473,476		Election Services	759,390
Zoning Permits		264,328		Legal Services	1,603,092
Franchises		2,137,568		Planning and Engineering Services	4,058,070
Other		1,852,956		Agricultural Services	169,265
Total Licenses Permits and Franchises		11,948,577		Civil Process Services	1,514,723
Fines, Forfeitures and Penalties				Court Fees and Costs	47,789,671
Vehicle Code Fines		13,039,754		Booking Fees	—
Other Court Fines		15,953,450		Estate Fees	443,932
Forfeitures and Penalties		11,658,599		Human Services	4,195,083
Penalties and Cost on Delinquent Taxes		61,029,799		Law Enforcement Services	69,639,102
Total Fines, Forfeitures and Penalties		101,681,602		Recording Fees	20,849,033
Revenue from Use of Money and Property				Road and Street Services	9,962,084
Interest		45,030,063		Health Fees	16,933,161
Rents and Concessions		36,039,019		Mental Health Services	28,812,780
Royalties		42,056		California Children Services	219,818
Total Revenue from the Use of Money and Property		81,111,138		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	1,520,672
State				Library Services	1,174,381
Highway Users Tax		24,043,566		Park and Recreation Fees	1,183,955
Motor Vehicle In-Lieu Tax		187,401,742		Other:	
Realignment from the Vehicle License Fee Fund		61,743,784		Personnel Services	2,095,565
Public Assistance Administration		158,159,517		Building Maintenance and Grounds	—
Public Assistance Programs		109,437,099		Administrative Services	—
Realignment for Social Services		29,772,148		Other	54,311,336
Health:				Total Charges for Current Services	282,877,223
Aid for Mental Health		48,566,978		Miscellaneous Revenue	
Realignment for Mental Health		47,863,061		Other Sales	5,137,611
Medically Indigent Adults		639,431		Tobacco Settlement	36,406,514
Alcohol and Drug Abuse		4,365,361		Welfare Repayments	9,292,684
Other Aid for Health		33,375,396		Cancelled Warrants	923,629
Realignment for Health Services		22,249,937		Other	63,687,698
Homeowners' Property Tax Relief		2,312,144		Total Miscellaneous Revenue	115,448,136
Open Space Tax Relief		6,187		Other Financing Sources	
SB90 Mandated Costs		14,815,098		Sale of Fixed Assets	210,542
Public Safety Fund		211,625,048		Proceeds from the Sale of Bonds	34,000,000
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,331,208		Total Other Financing Sources	34,210,542
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	2,319,813,468
Library		2,564,941		Transfers In	
District Attorney Programs		15,371,661		Total Transfers In from Enterprises	19,605,629
Law Enforcement		4,087,776		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		50,685,170		Total General County Revenues and Transfers In	\$ 2,339,419,097
Total State		1,031,417,253			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,901,643	Total Roads	39,739,856
Clerk of the Board	2,420,621	Total Transportation Terminals	—
Administrative Officer	17,563,434	Total Transportation Systems	—
Other	1,884,956	Total Parking Facilities	6,477,158
Total Legislative and Administrative	24,770,654	Total Public Ways and Facilities	46,217,014
Finance		Health	
Auditor-Controller	12,050,881	Total Public Health	112,122,146
Treasurer-Tax Collector	10,922,534	Total Medical Care	116,274,819
Assessor	25,748,510	Total Mental Health	149,496,195
Other	81,536,617	Total Drug and Alcohol Abuse Services	37,374,048
Total Finance	130,258,542	Total Health	415,267,208
Counsel		Sanitation	
County Counsel	4,659,950	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,659,950	Public Assistance	
Total Personnel	4,875,877	Welfare	
Total Elections	7,552,133	Administration	216,899,308
Total Communications	7,548,569	Aid Programs - Cash (Grants)	225,042,456
Total Property Management	18,909,312	Total Welfare	441,941,764
Plant Acquisition		Social Services	
Jails	14,965,190	Administration and Programs	104,399,237
Courts	2,151	Other	26,763,127
Other	31,025,503	Total Social Services	131,162,364
Total Plant Acquisition	45,992,844	General Relief	
Total Promotion	191,882	Aid to Indigents	4,694,980
Total Other General	66,322,167	Indigent Burial	—
Total General	311,081,930	Total General Relief	4,694,980
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	70,486,467	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,126,415	Workforce Investment Act (WIA)	16,132,641
Other Trial Court	27,215,625	Other	19,621,268
County Clerk	—	Total Other Public Assistance	35,753,909
Grand Jury (Including Audit)	398,710	Total Public Assistance	613,553,017
District Attorney-Prosecution	61,133,857	Education	
District Attorney-Family Support	54,420,691	Total School Administration	—
Public Defender	37,222,204	Total Library Services	26,138,228
Court Appointed Counsel	9,953,976	Total Agricultural Education	—
Other	2,181,061	Total Other Education	—
Total Judicial	264,139,006	Total Education	26,138,228
Total Police Protection	199,112,714	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	57,989
Adult Detention	105,611,206	Total Cultural Services	—
Juvenile Detention	40,165,235	Total Veteran Memorial Building	—
Probation	74,584,316	Total Small Craft Harbors	15,562,638
Total Detention and Correction	220,360,757	Total Recreation and Cultural	15,620,627
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	35,044,335
Protective Inspection		Total Interest on Long-Term Debt	72,387,237
Agricultural Commissioner	5,245,934	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	12,750,365	Total Debt Service	107,431,572
Other	—	Total General County Expenditures Before Transfers	2,324,431,045
Total Protective Inspection	17,996,299	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	3,473	Operating Transfers Between Funds Other Than	—
Recorder	6,411,908	Governmental and Enterprise	—
Coroner	4,285,171	Total General County Expenditures and Transfers Out	\$ 2,324,431,045
Emergency Services	821,270		
Planning and Zoning	25,806,784		
Pound	—		
Other	50,184,067		
Total Other Protection	87,512,673		
Total Public Protection	789,121,449		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,145,890,131	\$ 566,786,221	\$ 2,579,103,910

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Orange

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation-Series A	1994	1995	2004	\$ 209,840,000	\$ 209,840,000	\$ 200,840,000	\$ 9,000,000
Pension Obligation-Series A	1996	2005	2016	121,680,326	121,680,326	57,028,095	64,652,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	75,962,821	60,960,260
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	167,878,536	40,581,973
Total Pension Obligation Bonds				676,903,916	676,903,916	501,709,452	175,194,464
Revenue Bonds							
Airport	1993	1994	2018	79,755,000	79,755,000	11,910,000	67,845,000
Refunding - 1995 Series A	1995	2001	2015	278,790,000	278,790,000	31,335,000	247,455,000
Teeter Plan	1995	1998	2014	155,000,000	155,000,000	30,575,000	124,425,000
Airport Revenue Bonds	1997	1998	2012	135,050,000	135,050,000	27,000,000	108,050,000
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	—	10,330,000
Total Revenue Bonds				658,925,000	658,925,000	100,820,000	558,105,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	86,843,912	78,861,088
1915 Act - RAD 92-1	1993	1995	2018	14,209,687	4,330,000	4,330,000	—
1915 Act - RAD 94-1	1994	1995	2007	15,420,000	—	—	—
1915 Act - RAD 94-1	1994	1995	2007	17,255,000	15,420,000	7,065,000	8,355,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	460,000	10,355,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	570,000	10,405,000
1915 Act - CFD 99-1	1999	2003	2029	25,000,000	22,620,000	—	22,620,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	1,880,000	21,955,000
1915 Act - CFD 00-1	2000	2003	2030	32,000,000	30,200,000	—	30,200,000
1915 Act - CFD 99-1	2000	2003	2029	32,000,000	—	—	—
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	610,000	7,395,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	—	10,785,000
1915 Act - CFD 01-1	2002	2004	2032	40,000,000	32,985,000	—	32,985,000
Old Top of the World Bonds	1976	1979	2001	797,598	797,598	776,642	20,956
Total Special Assessment Bonds				434,347,285	336,472,598	102,535,554	233,937,044
Other Long-Term Debt Schedule							
Estimated Liability - Litigation Claims	—	—	—	—	—	—	—
Option B Pool Participant Warrants	—	—	—	—	—	—	3,200,000
Superior Court ICMS Phase III	—	—	—	—	—	—	—
Arbitrage Rebate	—	—	—	—	—	—	—
Compensated Employee Absences	—	—	—	—	—	—	—
Landfill Closure Liability	—	—	—	—	—	—	—
Arbitrage Rebate Payable	—	—	—	—	—	—	47,647
Compensated Absences Liability	—	—	—	—	—	—	95,294,003
Computer Lease	—	—	—	—	—	—	1,242,965
County Landfill Closure Liability	—	—	—	—	—	—	173,490,648
Est. Liability for Litigation Claims	—	—	—	—	—	—	195,000
Superior Court Equipment	—	—	—	—	—	—	—
Verizon Equipment - Musick Jail	—	—	—	—	—	—	45,176
Total Other Long-Term Debt Schedule				—	—	—	273,515,439
County Total Bonds and Other Long-Term Debt				\$ 1,770,176,201	\$ 1,672,301,514	\$ 705,065,006	\$ 1,240,751,947
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	1,516,507,156					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Orange

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 77,693,587
Total Operating Expenses	61,346,107
Net Operating Income (Loss)	16,347,480
Total Non-Operating Revenue	7,197,311
Total Non-Operating Expenses	11,663,666
Income (Loss) Before Operating Transfers	11,881,125
Transfers In from the County	—
Transfers Out to the County	6,810,000
Net Transfers In (Out)	(6,810,000)
Net Income (Loss)	\$ 5,071,125
Current Year Capital Outlay (Enterprise Activity)	\$ 5,506,706

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 110,759,614
Total Operating Expenses	48,384,229
Net Operating Income (Loss)	62,375,385
Total Non-Operating Revenues	9,912,634
Total Non-Operating Expenses	33,900,546
Income (Loss) Before Operating Transfers	38,387,473
Transfers In from the County	—
Transfers Out to the County	12,795,629
Net Transfers In (Out)	(12,795,629)
Net Income (Loss)	\$ 25,591,844
Current Year Capital Outlay (Enterprise Activity)	\$ 24,238,618

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Placer

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 57,199,507
Less Than County Wide Funds - Secured and Unsecured	5,498,366
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(65,971)

Total Property Taxes **62,631,902**

Other Taxes

Sales and Use Taxes	11,864,243
Transportation Tax (Non-Transit)	2,000,000
Property Transfer	3,170,230
Transient Lodging	7,143,383
Timber Yield	109,441
Aircraft	58,012
Construction Development Taxes	—
Utility Users Tax	—
Other	63

Total Other Taxes **24,345,372**

Total Taxes **86,977,274**

Special Benefit Assessments

Operations	1,622,655
Capital Outlay	—

Total Special Benefit Assessments **1,622,655**

Licenses, Permits and Franchises

Animal Licenses	120,373
Business Licenses	681,425
Construction Permits	4,778,495
Road Privileges and Permits	102,978
Zoning Permits	135
Franchises	1,445,676
Other	456,148

Total Licenses Permits and Franchises **7,585,230**

Fines, Forfeitures and Penalties

Vehicle Code Fines	400,171
Other Court Fines	3,967,244
Forfeitures and Penalties	1,777,543
Penalties and Cost on Delinquent Taxes	3,283,454

Total Fines, Forfeitures and Penalties **9,428,412**

Revenue from Use of Money and Property

Interest	8,615,381
Rents and Concessions	54,489
Royalties	—

Total Revenue from the Use of Money and Property **8,669,870**

Aid from Other Governmental Agencies

State

Highway Users Tax	8,947,642
Motor Vehicle In-Lieu Tax	17,350,190
Realignment from the Vehicle License Fee Fund	5,491,886
Public Assistance Administration	8,839,119
Public Assistance Programs	11,768,933
Realignment for Social Services	5,989,024

Health:

Aid for Mental Health	5,620,138
Realignment for Mental Health	3,526,459
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,493,668
Other Aid for Health	998,016
Realignment for Health Services	456,154
Homeowners' Property Tax Relief	944,640
Open Space Tax Relief	92,038
SB90 Mandated Costs	675,146
Public Safety Fund	23,566,046

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	611,133
Library	253,794
District Attorney Programs	4,726,116
Law Enforcement	1,205,493
Other	7,670,833

Total State **110,226,468**

Federal

Public Assistance Administration	6,797,158
Public Assistance Programs	24,435,103
Health Administration	422,358
Workforce Investment Act (WIA)	—
Community Development Block Grant	1,389,141
Health Grants	5,429,144

Other:

Community Oriented Policing Services (COPS)	12,237
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,330,759
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	267,541
Other	2,746,768

Total Federal **42,830,209**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	1,850,094

Total Other Aid **1,850,094**

Charges for Current Services

Assessments and Tax Collection Fees	2,980,918
Property Tax Administrative Fees	—
Auditing and Accounting Fees	23,287
Communication Services	—
Election Services	291,168
Legal Services	708,571
Planning and Engineering Services	10,684,301
Agricultural Services	12,098
Civil Process Services	101,268
Court Fees and Costs	3,739,831
Booking Fees	339,494
Estate Fees	12,215
Human Services	79,372
Law Enforcement Services	1,727,214
Recording Fees	3,014,406
Road and Street Services	964,152
Health Fees	324,628
Mental Health Services	429,214
California Children Services	—
Sanitation Services	16,958
Institutional Care and Services	929,827
Library Services	100,212
Park and Recreation Fees	443,150

Other:

Personnel Services	400,011
Building Maintenance and Grounds	1,581,612
Administrative Services	1,708,949
Other	3,475,408

Total Charges for Current Services **34,088,264**

Miscellaneous Revenue

Other Sales	94,983
Tobacco Settlement	38,493,957
Welfare Repayments	501,970
Cancelled Warrants	—
Other	6,277,902

Total Miscellaneous Revenue **45,368,812**

Other Financing Sources

Sale of Fixed Assets	373,573
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	271,819

Total Other Financing Sources **645,392**

Total General County Revenues Before Transfers **349,292,680**

Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 349,292,680**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 987,181	Total Roads	21,826,129
Clerk of the Board	308,540	Total Transportation Terminals	—
Administrative Officer	2,737,839	Total Transportation Systems	—
Other	1,636,164	Total Parking Facilities	—
Total Legislative and Administrative	5,669,724	Total Public Ways and Facilities	21,826,129
Finance		Health	
Auditor-Controller	2,501,274	Total Public Health	8,553,388
Treasurer-Tax Collector	1,769,473	Total Medical Care	4,179,282
Assessor	4,909,254	Total Mental Health	20,765,545
Other	836,378	Total Drug and Alcohol Abuse Services	—
Total Finance	10,016,379	Total Health	33,498,215
Counsel		Sanitation	
County Counsel	1,289,055	Total Refuse Collection and Disposal	140,392
Other	—	Total Sanitation	140,392
Total Counsel	1,289,055	Public Assistance	
Total Personnel	1,829,511	Welfare	
Total Elections	1,629,422	Administration	15,681,626
Total Communications	—	Aid Programs - Cash (Grants)	22,586,416
Total Property Management	5,235,833	Total Welfare	38,268,042
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	21,386,373
Courts	—	Other	—
Other	13,523,034	Total Social Services	21,386,373
Total Plant Acquisition	13,523,034	General Relief	
Total Promotion	3,436,057	Aid to Indigents	480,337
Total Other General	10,662,303	Indigent Burial	—
Total General	53,291,318	Total General Relief	480,337
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	199,570
Trial Court Maintenance of Effort (MOE)	1,243,752	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,034,801	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,872,655
County Clerk	—	Total Other Public Assistance	1,872,655
Grand Jury (Including Audit)	64,772	Total Public Assistance	62,206,977
District Attorney-Prosecution	5,834,258	Education	
District Attorney-Family Support	6,558,518	Total School Administration	—
Public Defender	—	Total Library Services	2,799,900
Court Appointed Counsel	3,963,267	Total Agricultural Education	194,787
Other	—	Total Other Education	—
Total Judicial	18,699,368	Total Education	2,994,687
Total Police Protection	42,332,292	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,529,461
Adult Detention	8,734,095	Total Cultural Services	503,298
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	6,798,026	Total Small Craft Harbors	—
Total Detention and Correction	15,532,121	Total Recreation and Cultural	3,032,759
Total Fire Protection	1,946,136	Debt Service	
Total Flood Control - Soil and Water Conservation	18,086	Total Retirement of Long-Term Debt	790,701
Protective Inspection		Total Interest on Long-Term Debt	1,382,537
Agricultural Commissioner	1,032,300	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,426,143	Total Debt Service	2,173,238
Other	—	Total General County Expenditures Before Transfers	270,414,595
Total Protective Inspection	3,458,443	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,699,974
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	2,739,003	Governmental and Enterprise	—
Coroner	290,952	Total General County Expenditures and Transfers Out \$	275,114,569
Emergency Services	474,165		
Planning and Zoning	4,245,876		
Pound	1,501,024		
Other	13,414		
Total Other Protection	9,264,434		
Total Public Protection	91,250,880		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 334,152,254	\$ 109,294,873	\$ 224,857,381

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 1,105,000	\$ 3,065,000
Total Revenue Bonds				4,170,000	4,170,000	1,105,000	3,065,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	6,060,462	1,026,700	5,033,762
1911 Act - Fund Atherton Tech Ctr. Bldg. Project	1987	1987	2007	2,871,149	767,169	219,192	547,977
Total Special Assessment Bonds				14,187,042	6,827,631	1,245,892	5,581,739
Other Long-Term Debt Schedule							
1997 Series A Bond	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Compensated Leave	—	—	—	—	—	—	—
Financed Excavator	—	—	—	—	—	—	—
Landfill Closure	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	10,536,762
Compensated Leave	—	—	—	—	—	—	568,231
Excavator S-T Lease	—	—	—	—	—	—	139,715
Fire Truck Dutch Flat	—	—	—	—	—	—	194,811
Fire Truck Placer/Western	—	—	—	—	—	—	295,199
Lift Truck S-T Lease	—	—	—	—	—	—	55,053
Postclosure Landfill Liability	—	—	—	—	—	—	5,063,122
Total Other Long-Term Debt Schedule				—	—	—	16,852,893
County Total Bonds and Other Long-Term Debt				\$ 18,357,042	\$ 10,997,631	\$ 2,350,892	\$ 25,499,632

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 44,497,369

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 399,119
Local Cash Grants	3,189,365
State Cash Grants	222,554
Federal Cash Grants	1,199,817
Other Revenues	1,725,911
Total Revenues	6,736,766
Purchased Transportation	55,421
Other Expenses	4,953,652
Total Expenses	5,009,073
Net Transit Income (Loss)	1,727,693
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,727,693
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Placer

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	16,900
Total Non-Operating Expenses	12,382
Income (Loss) Before Operating Transfers	4,518
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 4,518
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,246,848
Total Operating Expenses	1,926,012
Net Operating Income (Loss)	1,320,836
Total Non-Operating Revenues	1,502,822
Total Non-Operating Expenses	1,464,646
Income (Loss) Before Operating Transfers	1,359,012
Transfers In from the County	491,873
Transfers Out to the County	—
Net Transfers In (Out)	491,873
Net Income (Loss)	\$ 1,850,885
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Community Clinics

Total Operating Revenue	\$ 445,397
Total Operating Expense	5,545,942
Net Operating Income (Loss)	(5,100,545)
Total Non-Operating Revenue	4,337,450
Total Non-Operating Expenses	49,337
Income (Loss) Before Operating Transfers	(812,432)
Transfers In from the County	655,600
Transfers Out to the County	—
Net Transfers In (Out)	655,600
Net Income (Loss)	\$ (156,832)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: DeWitt Cafe

Total Operating Revenue	\$ 174,669
Total Operating Expense	337,588
Net Operating Income (Loss)	(162,919)
Total Non-Operating Revenue	21,970
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(140,949)
Transfers In from the County	153,204
Transfers Out to the County	—
Net Transfers In (Out)	153,204
Net Income (Loss)	\$ 12,255
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02

Other Enterprise Statement of Revenues and Expenses: DeWitt Development

Total Operating Revenue	\$ 1,283,962
Total Operating Expense	3,899,012
Net Operating Income (Loss)	(2,615,050)
Total Non-Operating Revenue	1,769,136
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(845,914)
Transfers In from the County	551,835
Transfers Out to the County	—
Net Transfers In (Out)	551,835
Net Income (Loss)	\$ (294,079)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Managed Care

Total Operating Revenue	\$ 182,801
Total Operating Expense	6,305,742
Net Operating Income (Loss)	(6,122,941)
Total Non-Operating Revenue	3,130,199
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(2,992,742)
Transfers In from the County	2,847,462
Transfers Out to the County	—
Net Transfers In (Out)	2,847,462
Net Income (Loss)	\$ (145,280)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$60,526,624 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.
2. Informational Note: Miscellaneous Revenues have increased significantly due to \$35,492,365 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Plumas

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,447,733
County Wide Secured and Unsecured	\$	5,238,285		Public Assistance Programs	949,912
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		8,430		Community Development Block Grant	—
Total Property Taxes		5,246,715		Health Grants	259,075
Other Taxes				Other:	
Sales and Use Taxes		1,756,675		Community Oriented Policing Services (COPS)	34,083
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	73,810
Property Transfer		205,480		DEA Programs/Drug and Alcohol Programs	739,429
Transient Lodging		986,479		District Attorney Programs	954,192
Timber Yield		192,201		Aging Programs	—
Aircraft		16,220		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	2,083,460
Utility Users Tax		—		Law Enforcement	65,093
Other		—		Other	4,645,389
Total Other Taxes		3,157,055		Total Federal	11,252,176
Total Taxes		8,403,770		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		561,001		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		561,001		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	91,535
Animal Licenses		26,332		Property Tax Administrative Fees	72,512
Business Licenses		1,450		Auditing and Accounting Fees	47,374
Construction Permits		792,767		Communication Services	—
Road Privileges and Permits		—		Election Services	33,762
Zoning Permits		76,423		Legal Services	11,354
Franchises		122,100		Planning and Engineering Services	67,194
Other		944		Agricultural Services	52,461
Total Licenses Permits and Franchises		1,020,016		Civil Process Services	10,671
Fines, Forfeitures and Penalties				Court Fees and Costs	107,773
Vehicle Code Fines		280		Booking Fees	17,201
Other Court Fines		575,779		Estate Fees	10,626
Forfeitures and Penalties		—		Human Services	11,869
Penalties and Cost on Delinquent Taxes		1,773,981		Law Enforcement Services	421,549
Total Fines, Forfeitures and Penalties		2,350,040		Recording Fees	144,431
Revenue from Use of Money and Property				Road and Street Services	259,545
Interest		465,864		Health Fees	476,888
Rents and Concessions		176,697		Mental Health Services	260,866
Royalties		—		California Children Services	3,088
Total Revenue from the Use of Money and Property		642,561		Sanitation Services	139,384
Aid from Other Governmental Agencies				Institutional Care and Services	17,386
State				Library Services	29,901
Highway Users Tax		2,094,960		Park and Recreation Fees	17,531
Motor Vehicle In-Lieu Tax		1,430,090		Other:	
Realignment from the Vehicle License Fee Fund		481,417		Personnel Services	—
Public Assistance Administration		1,687,321		Building Maintenance and Grounds	—
Public Assistance Programs		855,890		Administrative Services	—
Realignment for Social Services		847,867		Other	879,185
Health:				Total Charges for Current Services	3,184,086
Aid for Mental Health		1,481,497		Miscellaneous Revenue	
Realignment for Mental Health		479,787		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		201,668		Welfare Repayments	67,548
Other Aid for Health		1,581,878		Cancelled Warrants	—
Realignment for Health Services		211,257		Other	811,465
Homeowners' Property Tax Relief		79,712		Total Miscellaneous Revenue	879,013
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		42,421		Sale of Fixed Assets	—
Public Safety Fund		944,293		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		714,518		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		484,630		Total General County Revenues Before Transfers	45,363,426
Library		122,595		Transfers In	
District Attorney Programs		271,507		Total Transfers In from Enterprises	—
Law Enforcement		454,628		Operating Transfers Between Funds Other Than Governmental and Enterprise	322,652
Other		2,602,827		Total General County Revenues and Transfers In	\$ 45,686,078
Total State		17,070,763			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Plumas

General		Public Ways and Facilities	
Board of Supervisors	\$ 409,641	Total Roads	7,697,641
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	203,668	Total Transportation Systems	—
Other	20,852	Total Parking Facilities	—
Total Legislative and Administrative	634,161	Total Public Ways and Facilities	7,697,641
Finance		Health	
Auditor-Controller	478,257	Total Public Health	3,014,650
Treasurer-Tax Collector	617,276	Total Medical Care	—
Assessor	605,918	Total Mental Health	2,307,018
Other	186,218	Total Drug and Alcohol Abuse Services	1,418,007
Total Finance	1,887,669	Total Health	6,739,675
Counsel		Sanitation	
County Counsel	283,490	Total Refuse Collection and Disposal	283,010
Other	—	Total Sanitation	283,010
Total Counsel	283,490	Public Assistance	
Total Personnel	295,336	Welfare	
Total Elections	312,764	Administration	2,691,531
Total Communications	—	Aid Programs - Cash (Grants)	2,872,416
Total Property Management	1,044,597	Total Welfare	5,563,947
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	135,304
Other	1,338,115	Total Social Services	135,304
Total Plant Acquisition	1,338,115	General Relief	
Total Promotion	1,191,882	Aid to Indigents	—
Total Other General	350,745	Indigent Burial	—
Total General	7,338,759	Total General Relief	—
Public Protection		Total Care of Court Wards	271,024
Judicial		Total Veteran Services	148,053
Trial Court Maintenance of Effort (MOE)	193,772	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	121,252	Workforce Investment Act (WIA)	—
Other Trial Court	1,267,929	Other	428,016
County Clerk	—	Total Other Public Assistance	428,016
Grand Jury (Including Audit)	16,677	Total Public Assistance	6,546,344
District Attorney-Prosecution	647,079	Education	
District Attorney-Family Support	800,952	Total School Administration	—
Public Defender	349,251	Total Library Services	548,967
Court Appointed Counsel	—	Total Agricultural Education	77,787
Other	42,050	Total Other Education	—
Total Judicial	3,438,962	Total Education	626,754
Total Police Protection	4,869,053	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	69,192
Adult Detention	1,200,714	Total Cultural Services	173,819
Juvenile Detention	—	Total Veteran Memorial Building	69,270
Probation	1,267,319	Total Small Craft Harbors	—
Total Detention and Correction	2,468,033	Total Recreation and Cultural	312,281
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	109,872
Protective Inspection		Total Interest on Long-Term Debt	21,562
Agricultural Commissioner	242,369	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	864,114	Total Debt Service	131,434
Other	—	Total General County Expenditures Before Transfers	42,680,908
Total Protective Inspection	1,106,483	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	52,170	Operating Transfers Between Funds Other Than	—
Recorder	311,062	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 42,680,908
Emergency Services	93,627		
Planning and Zoning	435,274		
Pound	182,782		
Other	47,564		
Total Other Protection	1,122,479		
Total Public Protection	13,005,010		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 22,765,182	\$ 11,723,468	\$ 11,041,714

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Fuel System	1997	—	—	\$ 261,619	\$ —	\$ 66,318	\$ 155,103
Total State Construction Loans				261,619	—	66,318	155,103
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	344,700
Closure Post-Closure Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	2,384,686
Postclosure Landfill Liability	—	—	—	—	—	—	3,320,901
Total Other Long-Term Debt Schedule				—	—	—	6,050,287
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 66,318	\$ 6,205,390
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ —	—				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 33,501
Local Cash Grants	289,190
State Cash Grants	7,878
Federal Cash Grants	28,565
Other Revenues	38,850
Total Revenues	397,984
Purchased Transportation	—
Other Expenses	394,179
Total Expenses	394,179
Net Transit Income (Loss)	3,805
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 3,805
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 454,809
Total Operating Expenses	451,723
Net Operating Income (Loss)	3,086
Total Non-Operating Revenue	442,125
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	445,211
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 445,211
Current Year Capital Outlay (Enterprise Activity)	\$ 709,752

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Riverside

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 103,731,312
Less Than County Wide Funds - Secured and Unsecured	28,779,260
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	5,487,520

Total Property Taxes **137,998,092**

Other Taxes

Sales and Use Taxes	21,215,931
Transportation Tax (Non-Transit)	12,209,411
Property Transfer	11,531,205
Transient Lodging	1,274,972
Timber Yield	—
Aircraft	433,040
Construction Development Taxes	—
Utility Users Tax	—
Other	31,953

Total Other Taxes **46,696,512**

Total Taxes **184,694,604**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	493,104
Business Licenses	94,252
Construction Permits	6,279,310
Road Privileges and Permits	618,930
Zoning Permits	127,816
Franchises	4,716,203
Other	5,199,774

Total Licenses Permits and Franchises **17,529,389**

Fines, Forfeitures and Penalties

Vehicle Code Fines	1,486,881
Other Court Fines	19,615,742
Forfeitures and Penalties	7,205,892
Penalties and Cost on Delinquent Taxes	1,909,913

Total Fines, Forfeitures and Penalties **30,218,428**

Revenue from Use of Money and Property

Interest	26,643,219
Rents and Concessions	4,947,306
Royalties	—

Total Revenue from the Use of Money and Property **31,590,525**

Aid from Other Governmental Agencies

State

Highway Users Tax	23,189,998
Motor Vehicle In-Lieu Tax	100,426,085
Realignment from the Vehicle License Fee Fund	55,516,157
Public Assistance Administration	104,533,832
Public Assistance Programs	82,810,040
Realignment for Social Services	38,706,976

Health:

Aid for Mental Health	19,518,645
Realignment for Mental Health	28,915,636
Medically Indigent Adults	1,104,772
Alcohol and Drug Abuse	1,235,786
Other Aid for Health	10,048,068
Realignment for Health Services	1,656,128
Homeowners' Property Tax Relief	3,016,300
Open Space Tax Relief	337,780
SB90 Mandated Costs	14,017,310
Public Safety Fund	90,290,401

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	27,704,463

Total State **603,028,377**

Federal

Public Assistance Administration	149,389,452
Public Assistance Programs	127,014,377
Health Administration	7,273,302
Workforce Investment Act (WIA)	3,860,632
Community Development Block Grant	10,831,503
Health Grants	32,314,100

Other:

Community Oriented Policing Services (COPS)	1,875,673
Office of Criminal Justice and Planning Programs	9,370,402
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	62,651,511

Total Federal **404,580,952**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	65,056,497

Total Other Aid **65,056,497**

Charges for Current Services

Assessments and Tax Collection Fees	6,110,548
Property Tax Administrative Fees	6,315,602
Auditing and Accounting Fees	96,287
Communication Services	701,699
Election Services	3,078,709
Legal Services	1,345,001
Planning and Engineering Services	14,545,097
Agricultural Services	239,877
Civil Process Services	787,340
Court Fees and Costs	5,048,098
Booking Fees	—
Estate Fees	247,281
Human Services	1,793,955
Law Enforcement Services	71,299,634
Recording Fees	6,263,430
Road and Street Services	4,592,471
Health Fees	14,163,524
Mental Health Services	10,773,596
California Children Services	3,710,332
Sanitation Services	—
Institutional Care and Services	4,507,488
Library Services	—
Park and Recreation Fees	24,138

Other:

Personnel Services	1,775,596
Building Maintenance and Grounds	—
Administrative Services	—
Other	68,956,130

Total Charges for Current Services **226,375,833**

Miscellaneous Revenue

Other Sales	688,674
Tobacco Settlement	20,687,759
Welfare Repayments	—
Cancelled Warrants	—
Other	32,996,884

Total Miscellaneous Revenue **54,373,317**

Other Financing Sources

Sale of Fixed Assets	1,311,294
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	44,898,005

Total Other Financing Sources **46,209,299**

Total General County Revenues Before Transfers **1,663,657,221**

Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 1,663,657,221**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,084,718	Total Roads	86,935,457
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	5,253,132	Total Transportation Systems	—
Other	(774)	Total Parking Facilities	—
Total Legislative and Administrative	9,337,076	Total Public Ways and Facilities	86,935,457
Finance		Health	
Auditor-Controller	7,157,007	Total Public Health	56,311,987
Treasurer-Tax Collector	7,806,151	Total Medical Care	18,026,720
Assessor	14,732,838	Total Mental Health	72,319,617
Other	1,304,153	Total Drug and Alcohol Abuse Services	20,872,603
Total Finance	31,000,149	Total Health	167,530,927
Counsel		Sanitation	
County Counsel	3,203,302	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,203,302	Public Assistance	
Total Personnel	4,004,819	Welfare	
Total Elections	7,384,218	Administration	248,716,145
Total Communications	1,204,007	Aid Programs - Cash (Grants)	204,371,102
Total Property Management	26,628,623	Total Welfare	453,087,247
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	32,239,494
Courts	—	Other	1,555,712
Other	17,893,484	Total Social Services	33,795,206
Total Plant Acquisition	17,893,484	General Relief	
Total Promotion	13,311,882	Aid to Indigents	1,217,134
Total Other General	10,640,616	Indigent Burial	—
Total General	124,608,176	Total General Relief	1,217,134
Public Protection		Total Care of Court Wards	2,855,422
Judicial		Total Veteran Services	707,879
Trial Court Maintenance of Effort (MOE)	27,018,985	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	555,991	Workforce Investment Act (WIA)	27,379,293
Other Trial Court	14,735,185	Other	33,537,653
County Clerk	—	Total Other Public Assistance	60,916,946
Grand Jury (Including Audit)	363,256	Total Public Assistance	552,579,834
District Attorney-Prosecution	40,982,714	Education	
District Attorney-Family Support	46,390,229	Total School Administration	—
Public Defender	16,362,195	Total Library Services	8,210,734
Court Appointed Counsel	—	Total Agricultural Education	302,955
Other	404,857	Total Other Education	—
Total Judicial	146,813,412	Total Education	8,513,689
Total Police Protection	179,262,013	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	76,383,142	Total Cultural Services	263,577
Juvenile Detention	25,461,048	Total Veteran Memorial Building	—
Probation	25,276,704	Total Small Craft Harbors	—
Total Detention and Correction	127,120,894	Total Recreation and Cultural	263,577
Total Fire Protection	66,038,537	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,235,000
Protective Inspection		Total Interest on Long-Term Debt	33,958,349
Agricultural Commissioner	3,495,219	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	15,558,822	Total Debt Service	46,193,349
Other	—	Total General County Expenditures Before Transfers	1,552,003,450
Total Protective Inspection	19,054,041	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	15,184,000
Local Agency Formation Commission (LAFCO)	1,691	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out \$	1,567,187,450
Emergency Services	—		
Planning and Zoning	4,291,010		
Pound	—		
Other	22,796,843		
Total Other Protection	27,089,544		
Total Public Protection	565,378,441		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,219,398,072	\$ 530,733,654	\$ 688,664,418

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Riverside

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ —
Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	9,889,000
Postclosure Landfill Liability	—	—	—	—	—	—	61,331,849
Total Other Long-Term Debt Schedule				—	—	—	71,220,849
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 71,220,849

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 1,533,590,508

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 446,994,577
Total Deductions from Revenues	253,996,344
Net Patient Revenue	192,998,233
Total Other Operating Revenues	7,069,344
Total Operating Revenue	200,067,577
Total Operating Expenses	202,699,924
Net Operating Income (Loss)	(2,632,347)
Total Non-Operating Revenue	1,819,546
Total Non-Operating Expenses	19,788,929
Net Non-Operating Income	(17,969,383)
Net Income Before Extraordinary Items	(20,601,730)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(20,601,730)
Transfers In from the County	15,184,000
Transfers Out to the County	—
Net Transfers In (Out)	15,184,000
Net Income (Loss)	\$ (5,417,730)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Riverside

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,102,091
Total Operating Expenses	1,205,420
Net Operating Income (Loss)	(103,329)
Total Non-Operating Revenue	70,697
Total Non-Operating Expenses	206,946
Income (Loss) Before Operating Transfers	(239,578)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (239,578)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, fund balance adjustments of \$289,895,883 and \$15,707,000 were made to reclassify Fiduciary Funds to Governmental Funds.
2. Informational Note: Proposition 10, Children and Families First Commission, Tobacco Tax revenue is reported in the Statement of County Revenues as State, Other Aid for Health in the amount of \$2,871,859 instead of as State, Other. The county accounts for this revenue in Other Aid for Health due to the nature of the program.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	160,080,130
County Wide Secured and Unsecured	\$	132,474,897	Public Assistance Programs	233,655,973
Less Than County Wide Funds - Secured and Unsecured		11,843,311	Health Administration	17,104,870
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		399,848	Community Development Block Grant	—
Total Property Taxes		144,718,056	Health Grants	66,909,513
Other Taxes			Other:	
Sales and Use Taxes		80,710,975	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		33,512,710	Office of Criminal Justice and Planning Programs	—
Property Transfer		9,377,791	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		8,363,516	District Attorney Programs	3,662,313
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		16,050,660	Law Enforcement	—
Other		—	Other	36,155,968
Total Other Taxes		148,015,652	Total Federal	517,568,767
Total Taxes		292,733,708	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		1,144,727	Other Governmental Agencies	23,400,954
Capital Outlay		—	Total Other Aid	23,400,954
Total Special Benefit Assessments		1,144,727	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	2,764,965
Animal Licenses		610,163	Property Tax Administrative Fees	4,286,133
Business Licenses		9,731,409	Auditing and Accounting Fees	1,075,966
Construction Permits		15,688,245	Communication Services	7,505
Road Privileges and Permits		5,329,157	Election Services	607,497
Zoning Permits		1,188,940	Legal Services	—
Franchises		3,969,094	Planning and Engineering Services	7,754,905
Other		9,870	Agricultural Services	211,879
Total Licenses Permits and Franchises		36,526,878	Civil Process Services	746,496
Fines, Forfeitures and Penalties			Court Fees and Costs	9,362,645
Vehicle Code Fines		7,239,527	Booking Fees	3,015,018
Other Court Fines		11,218,585	Estate Fees	503,277
Forfeitures and Penalties		3,842,183	Human Services	—
Penalties and Cost on Delinquent Taxes		993,294	Law Enforcement Services	18,308,557
Total Fines, Forfeitures and Penalties		23,293,589	Recording Fees	3,694,164
Revenue from Use of Money and Property			Road and Street Services	1,860,302
Interest		35,738,255	Health Fees	1,379,340
Rents and Concessions		8,115,766	Mental Health Services	1,973,054
Royalties		—	California Children Services	9,905
Total Revenue from the Use of Money and Property		43,854,021	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	18,912,261
State			Library Services	—
Highway Users Tax		23,026,124	Park and Recreation Fees	6,651,336
Motor Vehicle In-Lieu Tax		81,053,970	Other:	
Realignment from the Vehicle License Fee Fund		54,674,209	Personnel Services	7,146,473
Public Assistance Administration		97,649,578	Building Maintenance and Grounds	—
Public Assistance Programs		142,067,006	Administrative Services	—
Realignment for Social Services		52,675,484	Other	21,100,045
Health:			Total Charges for Current Services	111,371,723
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		55,230,620	Other Sales	1,621,101
Medically Indigent Adults		—	Tobacco Settlement	3,018,540
Alcohol and Drug Abuse		—	Welfare Repayments	4,197,478
Other Aid for Health		11,951,202	Cancelled Warrants	—
Realignment for Health Services		66,059,502	Other	44,041,685
Homeowners' Property Tax Relief		3,085,171	Total Miscellaneous Revenue	52,878,804
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		5,815,283	Sale of Fixed Assets	10,286,212
Public Safety Fund		82,721,615	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	10,286,212
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	1,861,313,924
Library		—	Transfers In	
District Attorney Programs		16,165,983	Total Transfers In from Enterprises	—
Law Enforcement		13,093,027	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		42,985,767	Total General County Revenues and Transfers In	\$ 1,861,313,924
Total State		748,254,541		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,618,365	Total Roads	97,664,554
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,890,575	Total Transportation Systems	66,600
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	7,508,940	Total Public Ways and Facilities	97,731,154
Finance		Health	
Auditor-Controller	6,727,053	Total Public Health	317,234,690
Treasurer-Tax Collector	5,547,057	Total Medical Care	72,104,091
Assessor	11,535,383	Total Mental Health	23,941,132
Other	—	Total Drug and Alcohol Abuse Services	18,177,015
Total Finance	23,809,493	Total Health	431,456,928
Counsel		Sanitation	
County Counsel	3,698,830	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,698,830	Public Assistance	
Total Personnel	15,118,418	Welfare	
Total Elections	4,925,885	Administration	199,704,123
Total Communications	—	Aid Programs - Cash (Grants)	326,585,250
Total Property Management	18,408	Total Welfare	526,289,373
Plant Acquisition		Social Services	
Jails	8,495,002	Administration and Programs	77,556,243
Courts	8,357	Other	—
Other	15,351,107	Total Social Services	77,556,243
Total Plant Acquisition	23,854,466	General Relief	
Total Promotion	7,643,800	Aid to Indigents	10,903,506
Total Other General	6,073,842	Indigent Burial	—
Total General	92,652,082	Total General Relief	10,903,506
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	26,670,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,524,690	Workforce Investment Act (WIA)	—
Other Trial Court	12,313,192	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	149,379	Total Public Assistance	614,749,122
District Attorney-Prosecution	48,353,148	Education	
District Attorney-Family Support	27,197,786	Total School Administration	—
Public Defender	25,128,903	Total Library Services	11,827,597
Court Appointed Counsel	—	Total Agricultural Education	383,457
Other	4,391,123	Total Other Education	—
Total Judicial	146,728,689	Total Education	12,211,054
Total Police Protection	171,468,690	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	16,395,001
Adult Detention	68,008,502	Total Cultural Services	—
Juvenile Detention	35,659,795	Total Veteran Memorial Building	—
Probation	35,391,527	Total Small Craft Harbors	—
Total Detention and Correction	139,059,824	Total Recreation and Cultural	16,395,001
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	15,973,411
Protective Inspection		Total Interest on Long-Term Debt	42,363,155
Agricultural Commissioner	2,673,113	Total Interest on Short-Term Notes and Warrants	10,669,090
Building Inspector	22,210,971	Total Debt Service	69,005,656
Other	—	Total General County Expenditures Before Transfers	1,849,209,726
Total Protective Inspection	24,884,084	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	234,000	Operating Transfers Between Funds Other Than	—
Recorder	4,047,723	Governmental and Enterprise	—
Coroner	4,523,491	Total General County Expenditures and Transfers Out	\$ 1,849,209,726
Emergency Services	451,859		
Planning and Zoning	8,688,041		
Pound	3,823,162		
Other	11,099,166		
Total Other Protection	32,867,442		
Total Public Protection	515,008,729		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,149,956,656	\$ 254,018,801	\$ 895,937,855

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Funding	1995	1998	2022	\$ 538,060,208	\$ 538,060,208	\$ 22,935,000	\$ 515,125,208
Total Pension Obligation Bonds				538,060,208	538,060,208	22,935,000	515,125,208
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	66,828	75,135
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	298,680	177,400
Total Special Assessment Bonds				26,213,263	618,043	365,508	252,535
Other Long-Term Debt Schedule							
Airport	—	—	—	—	—	—	212,155,000
Parking	—	—	—	—	—	—	6,215,000
Refuse	—	—	—	—	—	—	27,383,000
Compensated Absences	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	56,943,622
Landfill Liability	—	—	—	—	—	—	11,597,000
Total Other Long-Term Debt Schedule				—	—	—	314,293,622
County Total Bonds and Other Long-Term Debt				\$ 564,273,471	\$ 538,678,251	\$ 23,300,508	\$ 829,671,365
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 432,017,644					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 105,060
Local Cash Grants	1,616,091
State Cash Grants	93,718
Federal Cash Grants	63,918
Other Revenues	5,325
Total Revenues	1,884,112
Purchased Transportation	1,025,107
Other Expenses	452,953
Total Expenses	1,478,060
Net Transit Income (Loss)	406,052
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 406,052
Capital Additions to Equity	
Total Local Capital Grants	\$ 307,483
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 307,483

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 71,678,415
Total Operating Expenses	69,815,866
Net Operating Income (Loss)	1,862,549
Total Non-Operating Revenue	23,736,363
Total Non-Operating Expenses	11,743,127
Income (Loss) Before Operating Transfers	13,855,785
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 13,855,785
Current Year Capital Outlay (Enterprise Activity)	\$ 10,163,020

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 60,748,204
Total Operating Expenses	61,495,665
Net Operating Income (Loss)	(747,461)
Total Non-Operating Revenues	9,335,441
Total Non-Operating Expenses	2,630,921
Income (Loss) Before Operating Transfers	5,957,059
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 5,957,059
Current Year Capital Outlay (Enterprise Activity)	\$ 12,833,858

Other Enterprise Statement of Revenues and Expenses: Parking

Total Operating Revenue	\$ 2,492,034
Total Operating Expense	2,202,772
Net Operating Income (Loss)	289,262
Total Non-Operating Revenue	232,090
Total Non-Operating Expenses	296,189
Income (Loss) Before Operating Transfers	225,163
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 225,163
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of San Benito

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,784,590
County Wide Secured and Unsecured	\$	5,129,984		Public Assistance Programs	4,972,042
Less Than County Wide Funds - Secured and Unsecured		1,392,181		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	1,749,970
Prior Year Secured and Unsecured		5,589		Community Development Block Grant	—
Total Property Taxes		6,527,754		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		1,343,883		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		323,935		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		131,256		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		35,869		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		328		Other	175,471
Total Other Taxes		1,835,271		Total Federal	9,682,073
Total Taxes		8,363,025		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		367,986		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		367,986		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	388,945
Animal Licenses		—		Property Tax Administrative Fees	—
Business Licenses		—		Auditing and Accounting Fees	103,334
Construction Permits		270,662		Communication Services	535,424
Road Privileges and Permits		5,120		Election Services	66,689
Zoning Permits		300,731		Legal Services	734,565
Franchises		328,722		Planning and Engineering Services	115,525
Other		17,170		Agricultural Services	114,398
Total Licenses Permits and Franchises		922,405		Civil Process Services	—
Fines, Forfeitures and Penalties				Court Fees and Costs	162,180
Vehicle Code Fines		7,437		Booking Fees	—
Other Court Fines		739,293		Estate Fees	25
Forfeitures and Penalties		2,893		Human Services	—
Penalties and Cost on Delinquent Taxes		300,000		Law Enforcement Services	210,213
Total Fines, Forfeitures and Penalties		1,049,623		Recording Fees	220,871
Revenue from Use of Money and Property				Road and Street Services	231,566
Interest		1,758,467		Health Fees	228,486
Rents and Concessions		33,937		Mental Health Services	179,036
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		1,792,404		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	4,344
State				Library Services	33,930
Highway Users Tax		1,243,819		Park and Recreation Fees	33,054
Motor Vehicle In-Lieu Tax		3,518,352		Other:	
Realignment from the Vehicle License Fee Fund		1,765,155		Personnel Services	—
Public Assistance Administration		1,606,449		Building Maintenance and Grounds	—
Public Assistance Programs		3,716,428		Administrative Services	—
Realignment for Social Services		227,497		Other	—
Health:				Total Charges for Current Services	3,362,585
Aid for Mental Health		693,516		Miscellaneous Revenue	
Realignment for Mental Health		815,711		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	482,664
Alcohol and Drug Abuse		633,458		Welfare Repayments	—
Other Aid for Health		1,424,335		Cancelled Warrants	—
Realignment for Health Services		402,787		Other	—
Homeowners' Property Tax Relief		85,375		Total Miscellaneous Revenue	482,664
Open Space Tax Relief		760,630		Other Financing Sources	
SB90 Mandated Costs		85,885		Sale of Fixed Assets	7,286
Public Safety Fund		2,274,329		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		123,160		Total Other Financing Sources	7,286
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	48,773,707
Library		550		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		584,368		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		2,781,852		Total General County Revenues and Transfers In	\$ 48,773,707
Total State		22,743,656			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of San Benito

General		Public Ways and Facilities	
Board of Supervisors	\$ 352,384	Total Roads	4,583,622
Clerk of the Board	102,186	Total Transportation Terminals	—
Administrative Officer	326,925	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	781,495	Total Public Ways and Facilities	4,583,622
Finance		Health	
Auditor-Controller	746,809	Total Public Health	2,669,999
Treasurer-Tax Collector	352,781	Total Medical Care	—
Assessor	861,473	Total Mental Health	2,575,102
Other	175,112	Total Drug and Alcohol Abuse Services	830,845
Total Finance	2,136,175	Total Health	6,075,946
Counsel		Sanitation	
County Counsel	473,776	Total Refuse Collection and Disposal	—
Other	70	Total Sanitation	—
Total Counsel	473,846	Public Assistance	
Total Personnel	198,491	Welfare	
Total Elections	332,920	Administration	2,783,329
Total Communications	924,560	Aid Programs - Cash (Grants)	7,483,515
Total Property Management	1,231,223	Total Welfare	10,266,844
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	958,045
Courts	—	Other	36,268
Other	—	Total Social Services	994,313
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	525
Total Other General	—	Indigent Burial	—
Total General	6,078,710	Total General Relief	525
Public Protection		Total Care of Court Wards	158,093
Judicial		Total Veteran Services	35,833
Trial Court Maintenance of Effort (MOE)	302,324	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	2,393,293
Other Trial Court	—	Other	453,549
County Clerk	93,528	Total Other Public Assistance	2,846,842
Grand Jury (Including Audit)	10,334	Total Public Assistance	14,302,450
District Attorney-Prosecution	821,551	Education	
District Attorney-Family Support	1,415,767	Total School Administration	—
Public Defender	651,368	Total Library Services	452,399
Court Appointed Counsel	—	Total Agricultural Education	53,945
Other	151,365	Total Other Education	—
Total Judicial	3,446,237	Total Education	506,344
Total Police Protection	3,275,168	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	452,981
Adult Detention	2,394,047	Total Cultural Services	—
Juvenile Detention	824,932	Total Veteran Memorial Building	—
Probation	1,087,980	Total Small Craft Harbors	32,224
Total Detention and Correction	4,306,959	Total Recreation and Cultural	485,205
Total Fire Protection	878,863	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	160,000
Protective Inspection		Total Interest on Long-Term Debt	82,858
Agricultural Commissioner	671,719	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	249,579	Total Debt Service	242,858
Other	7,059	Total General County Expenditures Before Transfers	46,870,403
Total Protective Inspection	928,357	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	267,768
Local Agency Formation Commission (LAFCO)	17,696	Operating Transfers Between Funds Other Than	—
Recorder	249,398	Governmental and Enterprise	1,133,790
Coroner	87,224	Total General County Expenditures and Transfers Out \$	48,271,961
Emergency Services	526,921		
Planning and Zoning	621,439		
Pound	252,866		
Other	4,140		
Total Other Protection	1,759,684		
Total Public Protection	14,595,268		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 19,469,572	\$ 16,431,124	\$ 3,038,448

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ —
Post Closure Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	422,672
Post Closure Landfill Liability	—	—	—	—	—	—	2,706,058
Total Other Long-Term Debt Schedule				—	—	—	3,128,730
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,128,730

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 2,366,001
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 137,142
Local Cash Grants	1,090,693
State Cash Grants	—
Federal Cash Grants	55,921
Other Revenues	—
Total Revenues	1,283,756
Purchased Transportation	771,123
Other Expenses	814,441
Total Expenses	1,585,564
Net Transit Income (Loss)	(301,808)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (301,808)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 758,635
Total Operating Expenses	698,779
Net Operating Income (Loss)	59,856
Total Non-Operating Revenues	344,649
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	404,505
Transfers In from the County	267,768
Transfers Out to the County	—
Net Transfers In (Out)	267,768
Net Income (Loss)	\$ 672,273
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of San Bernardino

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 113,169,979
Less Than County Wide Funds - Secured and Unsecured	7,189,606
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	5,630,580

Total Property Taxes	125,990,165
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Other Taxes

Sales and Use Taxes	14,204,651
Transportation Tax (Non-Transit)	7,258,013
Property Transfer	5,938,919
Transient Lodging	1,466,843
Timber Yield	—
Aircraft	432,347
Construction Development Taxes	—
Utility Users Tax	—
Other	19,468

Total Other Taxes	29,320,241
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Total Taxes	155,310,406
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Special Benefit Assessments

Operations	3,265,661
Capital Outlay	—

Total Special Benefit Assessments	3,265,661
--	------------------

Licenses, Permits and Franchises

Animal Licenses	982,440
Business Licenses	42,460
Construction Permits	4,192,917
Road Privileges and Permits	211,742
Zoning Permits	—
Franchises	5,453,527
Other	5,588,833

Total Licenses Permits and Franchises	16,471,919
--	-------------------

Fines, Forfeitures and Penalties

Vehicle Code Fines	119,114
Other Court Fines	14,888,115
Forfeitures and Penalties	11,751,261
Penalties and Cost on Delinquent Taxes	34,205,360

Total Fines, Forfeitures and Penalties	60,963,850
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Revenue from Use of Money and Property

Interest	25,512,119
Rents and Concessions	3,975,617
Royalties	—

Total Revenue from the Use of Money and Property	29,487,736
---	-------------------

Aid from Other Governmental Agencies

State

Highway Users Tax	26,090,709
Motor Vehicle In-Lieu Tax	111,968,579
Realignment from the Vehicle License Fee Fund	77,435,825
Public Assistance Administration	64,154,192
Public Assistance Programs	156,027,876
Realignment for Social Services	84,263,660

Health:

Aid for Mental Health	32,206,318
Realignment for Mental Health	71,598,808
Medically Indigent Adults	—
Alcohol and Drug Abuse	11,464,940
Other Aid for Health	70,227,122
Realignment for Health Services	3,036,604
Homeowners' Property Tax Relief	2,532,368
Open Space Tax Relief	—
SB90 Mandated Costs	7,169,356
Public Safety Fund	90,312,499

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,798,875
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	4,702,637
Law Enforcement	—
Other	82,937,044

Total State	897,927,412
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Federal

Public Assistance Administration	153,497,945
Public Assistance Programs	211,961,999
Health Administration	26,361,716
Workforce Investment Act (WIA)	—
Community Development Block Grant	12,837,475
Health Grants	12,057,317

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	11,609,302
District Attorney Programs	41,339
Aging Programs	5,195,614
Senior Citizens Programs	—
Road Projects	12,728,310
Law Enforcement	—
Other	36,437,473

Total Federal	482,728,490
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Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	26,419,345

Total Other Aid	26,419,345
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Charges for Current Services

Assessments and Tax Collection Fees	3,956,603
Property Tax Administrative Fees	6,710,360
Auditing and Accounting Fees	2,342,047
Communication Services	237,385
Election Services	1,836,540
Legal Services	5,259,517
Planning and Engineering Services	1,379,748
Agricultural Services	1,840,287
Civil Process Services	1,331,017
Court Fees and Costs	13,822,389
Booking Fees	5,973,873
Estate Fees	295,790
Human Services	973,549
Law Enforcement Services	62,561,991
Recording Fees	9,611,029
Road and Street Services	2,636
Health Fees	93,672,586
Mental Health Services	612,647
California Children Services	473
Sanitation Services	802,488
Institutional Care and Services	2,663,915
Library Services	816,257
Park and Recreation Fees	4,611,803

Other:

Personnel Services	—
Building Maintenance and Grounds	5,292,056
Administrative Services	1,829,515
Other	47,192,821

Total Charges for Current Services	275,629,322
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Miscellaneous Revenue

Other Sales	247,541
Tobacco Settlement	22,445,508
Welfare Repayments	—
Cancelled Warrants	—
Other	59,894,903

Total Miscellaneous Revenue	82,587,952
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Other Financing Sources

Sale of Fixed Assets	966,398
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources	966,398
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Total General County Revenues Before Transfers	2,031,758,491
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Transfers In

Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In	\$ 2,031,758,491
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Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,997,473	Total Roads	41,582,618
Clerk of the Board	777,189	Total Transportation Terminals	—
Administrative Officer	7,572,382	Total Transportation Systems	17,816,677
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	12,347,044	Total Public Ways and Facilities	59,399,295
Finance		Health	
Auditor-Controller	11,788,660	Total Public Health	71,908,644
Treasurer-Tax Collector	6,576,339	Total Medical Care	153,767,045
Assessor	15,709,822	Total Mental Health	93,509,391
Other	7,840,655	Total Drug and Alcohol Abuse Services	14,487,583
Total Finance	41,915,476	Total Health	333,672,663
Counsel		Sanitation	
County Counsel	6,183,986	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,183,986	Public Assistance	
Total Personnel	11,088,366	Welfare	
Total Elections	4,465,246	Administration	299,807,802
Total Communications	—	Aid Programs - Cash (Grants)	406,664,629
Total Property Management	25,915,020	Total Welfare	706,472,431
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,384,350
Courts	—	Other	—
Other	27,313,940	Total Social Services	1,384,350
Total Plant Acquisition	27,313,940	General Relief	
Total Promotion	—	Aid to Indigents	1,268,547
Total Other General	12,876,726	Indigent Burial	—
Total General	142,105,804	Total General Relief	1,268,547
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,033,615
Trial Court Maintenance of Effort (MOE)	31,867,822	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	22,037,395
Other Trial Court	1,798,866	Other	31,859,493
County Clerk	—	Total Other Public Assistance	53,896,888
Grand Jury (Including Audit)	316,620	Total Public Assistance	764,055,831
District Attorney-Prosecution	35,152,611	Education	
District Attorney-Family Support	32,639,310	Total School Administration	1,379,890
Public Defender	16,422,988	Total Library Services	11,353,402
Court Appointed Counsel	9,109,102	Total Agricultural Education	—
Other	119,668	Total Other Education	—
Total Judicial	127,426,987	Total Education	12,733,292
Total Police Protection	189,630,946	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,255,026
Adult Detention	54,727,993	Total Cultural Services	5,914,287
Juvenile Detention	40,661,926	Total Veteran Memorial Building	—
Probation	34,506,081	Total Small Craft Harbors	—
Total Detention and Correction	129,896,000	Total Recreation and Cultural	13,169,313
Total Fire Protection	1,627,923	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,300,000
Protective Inspection		Total Interest on Long-Term Debt	12,898,655
Agricultural Commissioner	4,473,813	Total Interest on Short-Term Notes and Warrants	7,515,403
Building Inspector	4,318,361	Total Debt Service	32,714,058
Other	—	Total General County Expenditures Before Transfers	1,833,062,325
Total Protective Inspection	8,792,174	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	158,189	Operating Transfers Between Funds Other Than	
Recorder	1,807,243	Governmental and Enterprise	10,319,464
Coroner	4,390,070	Total General County Expenditures and Transfers Out	\$ 1,843,381,789
Emergency Services	—		
Planning and Zoning	5,895,051		
Pound	—		
Other	5,587,486		
Total Other Protection	17,838,039		
Total Public Protection	475,212,069		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,886,254,666	\$ 364,760,952	\$ 2,521,493,714

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2021	\$ 386,265,591	\$ 386,265,591	\$ 29,065,000	\$ 357,200,591
Total Pension Obligation Bonds				386,265,591	386,265,591	29,065,000	357,200,591
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	73,507,000
Pre/Post-Closure Landfill Liability	—	—	—	—	—	—	96,850,000
Total Other Long-Term Debt Schedule				—	—	—	170,357,000
County Total Bonds and Other Long-Term Debt				\$ 386,265,591	\$ 386,265,591	\$ 29,065,000	\$ 527,557,591
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 1,548,065,812					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 560,436,753
Total Deductions from Revenues	428,086,124
Net Patient Revenue	132,350,629
Total Other Operating Revenues	208,371,315
Total Operating Revenue	340,721,944
Total Operating Expenses	339,151,903
Net Operating Income (Loss)	1,570,041
Total Non-Operating Revenue	32,569,518
Total Non-Operating Expenses	35,259,533
Net Non-Operating Income	(2,690,015)
Net Income Before Extraordinary Items	(1,119,974)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,119,974)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,119,974)
Current Year Capital Outlay (Enterprise Activity)	\$ 257,488

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 2,431,575
Total Operating Expenses	1,021,234
Net Operating Income (Loss)	1,410,341
Total Non-Operating Revenue	5,076,086
Total Non-Operating Expenses	6,368,816
Income (Loss) Before Operating Transfers	117,611
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 117,611
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 35,298,095
Total Operating Expenses	45,444,328
Net Operating Income (Loss)	(10,146,233)
Total Non-Operating Revenues	21,506,629
Total Non-Operating Expenses	5,962,717
Income (Loss) Before Operating Transfers	5,397,679
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 5,397,679
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Pension Obligation Bond debt service expenditures of \$25,636,748 (Principal of \$16,831,748 and Interest of \$8,805,000) were allocated to various operating expenditure functions instead of being reported in the debt service expenditure category.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of San Diego

Taxes				Federal	
Property Taxes				Public Assistance Administration	207,056,629
County Wide Secured and Unsecured	\$	304,374,581		Public Assistance Programs	245,173,277
Less Than County Wide Funds - Secured and Unsecured		18,514,339		Health Administration	17,074,213
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		6,062,927		Community Development Block Grant	—
Total Property Taxes		328,951,847		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		20,659,600		Community Oriented Policing Services (COPS)	669,229
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		17,673,282		DEA Programs/Drug and Alcohol Programs	1,081,966
Transient Lodging		3,333,653		District Attorney Programs	—
Timber Yield		—		Aging Programs	10,127,612
Aircraft		1,484,057		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	3,489,546
Utility Users Tax		—		Law Enforcement	—
Other		2,236,181		Other	12,415,548
Total Other Taxes		45,386,773		Total Federal	497,088,020
Total Taxes		374,338,620		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	54,087,330
Capital Outlay		—		Total Other Aid	54,087,330
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	1,616,354
Animal Licenses		1,944,505		Property Tax Administrative Fees	4,247,602
Business Licenses		246,161		Auditing and Accounting Fees	13,543,427
Construction Permits		5,640,437		Communication Services	—
Road Privileges and Permits		105,841		Election Services	264,376
Zoning Permits		—		Legal Services	4,550,545
Franchises		5,010,667		Planning and Engineering Services	11,747,876
Other		18,487,143		Agricultural Services	—
Total Licenses Permits and Franchises		31,434,754		Civil Process Services	1,672,061
Fines, Forfeitures and Penalties				Court Fees and Costs	46,387,942
Vehicle Code Fines		716,926		Booking Fees	11,779,127
Other Court Fines		21,964,240		Estate Fees	1,696,755
Forfeitures and Penalties		—		Human Services	805,107
Penalties and Cost on Delinquent Taxes		18,622,687		Law Enforcement Services	50,832,067
Total Fines, Forfeitures and Penalties		41,303,853		Recording Fees	24,406,343
Revenue from Use of Money and Property				Road and Street Services	11,871,579
Interest		24,402,443		Health Fees	8,125,265
Rents and Concessions		10,460,326		Mental Health Services	1,342,144
Royalties		84,489		California Children Services	20,609
Total Revenue from the Use of Money and Property		34,947,258		Sanitation Services	4,425,393
Aid from Other Governmental Agencies				Institutional Care and Services	30,586,282
State				Library Services	988,419
Highway Users Tax		48,448,179		Park and Recreation Fees	3,515,573
Motor Vehicle In-Lieu Tax		181,067,673		Other:	
Realignment from the Vehicle License Fee Fund		87,799,508		Personnel Services	5,040,690
Public Assistance Administration		159,357,885		Building Maintenance and Grounds	1,231,146
Public Assistance Programs		160,299,996		Administrative Services	—
Realignment for Social Services		71,178,488		Other	17,855,026
Health:				Total Charges for Current Services	258,551,708
Aid for Mental Health		69,329,792		Miscellaneous Revenue	
Realignment for Mental Health		57,571,004		Other Sales	588,226
Medically Indigent Adults		—		Tobacco Settlement	429,304,603
Alcohol and Drug Abuse		29,339,931		Welfare Repayments	1,176,163
Other Aid for Health		9,106,153		Cancelled Warrants	360,555
Realignment for Health Services		30,085,972		Other	48,913,699
Homeowners' Property Tax Relief		5,071,610		Total Miscellaneous Revenue	480,343,246
Open Space Tax Relief		179,641		Other Financing Sources	
SB90 Mandated Costs		3,907,696		Sale of Fixed Assets	1,759,690
Public Safety Fund		171,911,856		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	26,973,717
Supplemental Law Enforcement Services Fund (SLESF/COPS)		13,503,197		Total Other Financing Sources	28,733,407
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	2,986,923,282
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	809,286
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		87,936,505		Total General County Revenues and Transfers In	\$ 2,987,732,568
Total State		1,186,095,086			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,047,657	Total Roads	77,087,969
Clerk of the Board	4,343,325	Total Transportation Terminals	—
Administrative Officer	15,104,006	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	23,494,988	Total Public Ways and Facilities	77,087,969
Finance		Health	
Auditor-Controller	19,236,160	Total Public Health	135,290,360
Treasurer-Tax Collector	8,466,254	Total Medical Care	94,503,427
Assessor	29,812,419	Total Mental Health	232,241,585
Other	—	Total Drug and Alcohol Abuse Services	49,218,570
Total Finance	57,514,833	Total Health	511,253,942
Counsel		Sanitation	
County Counsel	12,709,415	Total Refuse Collection and Disposal	3,647,814
Other	—	Total Sanitation	3,647,814
Total Counsel	12,709,415	Public Assistance	
Total Personnel	11,332,652	Welfare	
Total Elections	6,678,805	Administration	83,725,713
Total Communications	91,461,214	Aid Programs - Cash (Grants)	259,823,944
Total Property Management	29,365,943	Total Welfare	343,549,657
Plant Acquisition		Social Services	
Jails	6,254,990	Administration and Programs	210,748,619
Courts	4,242,111	Other	2,677,374
Other	31,173,940	Total Social Services	213,425,993
Total Plant Acquisition	41,671,041	General Relief	
Total Promotion	1,647,608	Aid to Indigents	2,009,151
Total Other General	—	Indigent Burial	—
Total General	275,876,499	Total General Relief	2,009,151
Public Protection		Total Care of Court Wards	3,554,261
Judicial		Total Veteran Services	516,020
Trial Court Maintenance of Effort (MOE)	59,662,667	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,071,507	Workforce Investment Act (WIA)	—
Other Trial Court	40,057,733	Other	178,470,785
County Clerk	—	Total Other Public Assistance	178,470,785
Grand Jury (Including Audit)	338,734	Total Public Assistance	741,525,867
District Attorney-Prosecution	74,038,732	Education	
District Attorney-Family Support	56,121,255	Total School Administration	—
Public Defender	50,785,322	Total Library Services	21,149,806
Court Appointed Counsel	—	Total Agricultural Education	463,296
Other	349,303	Total Other Education	—
Total Judicial	284,425,253	Total Education	21,613,102
Total Police Protection	164,166,197	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	14,108,807
Adult Detention	160,934,844	Total Cultural Services	—
Juvenile Detention	25,209,187	Total Veteran Memorial Building	—
Probation	79,200,184	Total Small Craft Harbors	—
Total Detention and Correction	265,344,215	Total Recreation and Cultural	14,108,807
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	11,767,141	Total Retirement of Long-Term Debt	123,209,018
Protective Inspection		Total Interest on Long-Term Debt	45,675,955
Agricultural Commissioner	8,826,128	Total Interest on Short-Term Notes and Warrants	18,421,375
Building Inspector	6,134,092	Total Debt Service	187,306,348
Other	—	Total General County Expenditures Before Transfers	2,603,760,308
Total Protective Inspection	14,960,220	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	501,881
Local Agency Formation Commission (LAFCO)	199,489	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	4,797,471	Total General County Expenditures and Transfers Out \$	2,604,262,189
Emergency Services	—		
Planning and Zoning	12,832,817		
Pound	8,613,333		
Other	4,233,824		
Total Other Protection	30,676,934		
Total Public Protection	771,339,960		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,832,123,940	\$ 596,704,312	\$ 2,235,419,628

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2007	\$ 430,430,000	\$ 430,430,000	\$ 147,530,000	\$ 282,900,000
Total Pension Obligation Bonds				430,430,000	430,430,000	147,530,000	282,900,000
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	4,185,000	17,570,000
Total Special Assessment Bonds				21,755,000	21,755,000	4,185,000	17,570,000
Other Long-Term Debt Schedule							
Accum. Unpaid Employee Leave Ben.	—	—	—	—	—	—	—
Landfill Closure	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	70,360,000
Landfill Closure	—	—	—	—	—	—	101,000,000
Total Other Long-Term Debt Schedule				—	—	—	171,360,000
County Total Bonds and Other Long-Term Debt				\$ 452,185,000	\$ 452,185,000	\$ 151,715,000	\$ 471,830,000
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 670,389,276			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 4,199,336
Local Cash Grants	15,033,460
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	104,841
Total Revenues	19,337,637
Purchased Transportation	16,664,706
Other Expenses	2,672,931
Total Expenses	19,337,637
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ 1,284,138
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,284,138

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 5,478,722
Total Operating Expenses	6,541,903
Net Operating Income (Loss)	(1,063,181)
Total Non-Operating Revenue	5,710,704
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	4,647,523
Transfers In from the County	501,881
Transfers Out to the County	809,286
Net Transfers In (Out)	(307,405)
Net Income (Loss)	\$ 4,340,118
Current Year Capital Outlay (Enterprise Activity)	\$ (307,405)

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to \$411,913,363 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$52,874,123 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	23,161,502
County Wide Secured and Unsecured	\$	66,235,542	Public Assistance Programs	91,453,751
Less Than County Wide Funds - Secured and Unsecured		6,794,301	Health Administration	2,465,848
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	16,695,791
Prior Year Secured and Unsecured		193,997	Community Development Block Grant	5,688,780
Total Property Taxes		73,223,840	Health Grants	604,615
Other Taxes			Other:	
Sales and Use Taxes		11,410,600	Community Oriented Policing Services (COPS)	1,590,535
Transportation Tax (Non-Transit)		5,311,520	Office of Criminal Justice and Planning Programs	—
Property Transfer		2,378,497	DEA Programs/Drug and Alcohol Programs	2,431,078
Transient Lodging		267,302	District Attorney Programs	9,868,991
Timber Yield		293	Aging Programs	738,778
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	1,854,324
Other		5,221	Other	2,961,798
Total Other Taxes		19,373,433	Total Federal	159,515,791
Total Taxes		92,597,273	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,969,778
Capital Outlay		—	Total Other Aid	1,969,778
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,429,537
Animal Licenses		97,207	Property Tax Administrative Fees	1,512,733
Business Licenses		86,977	Auditing and Accounting Fees	102,366
Construction Permits		1,634,470	Communication Services	—
Road Privileges and Permits		—	Election Services	526,701
Zoning Permits		—	Legal Services	853,042
Franchises		2,101,329	Planning and Engineering Services	2,206,799
Other		146,268	Agricultural Services	271,177
Total Licenses Permits and Franchises		4,066,251	Civil Process Services	501,357
Fines, Forfeitures and Penalties			Court Fees and Costs	3,754,694
Vehicle Code Fines		3,899,837	Booking Fees	1,021,413
Other Court Fines		758,615	Estate Fees	335,774
Forfeitures and Penalties		1,035,433	Human Services	16,902
Penalties and Cost on Delinquent Taxes		2,443,474	Law Enforcement Services	6,902,437
Total Fines, Forfeitures and Penalties		8,137,359	Recording Fees	4,546,327
Revenue from Use of Money and Property			Road and Street Services	2,210,168
Interest		12,553,095	Health Fees	8,147,870
Rents and Concessions		638,540	Mental Health Services	17,829,480
Royalties		—	California Children Services	4,616,907
Total Revenue from the Use of Money and Property		13,191,635	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	1,254,662
State			Library Services	104,377
Highway Users Tax		9,665,543	Park and Recreation Fees	1,150,468
Motor Vehicle In-Lieu Tax		40,806,383	Other:	
Realignment from the Vehicle License Fee Fund		21,874,768	Personnel Services	140,660
Public Assistance Administration		30,721,241	Building Maintenance and Grounds	—
Public Assistance Programs		59,870,873	Administrative Services	114,212
Realignment for Social Services		17,387,059	Other	5,482,323
Health:			Total Charges for Current Services	65,032,386
Aid for Mental Health		9,611,367	Miscellaneous Revenue	
Realignment for Mental Health		11,512,870	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	7,452,570
Alcohol and Drug Abuse		4,003,188	Welfare Repayments	—
Other Aid for Health		9,097,215	Cancelled Warrants	112,614
Realignment for Health Services		218,012	Other	3,485,831
Homeowners' Property Tax Relief		1,889,810	Total Miscellaneous Revenue	11,051,015
Open Space Tax Relief		2,030,307	Other Financing Sources	
SB90 Mandated Costs		1,970,130	Sale of Fixed Assets	—
Public Safety Fund		36,102,630	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,607,772	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		4,605,109	Total General County Revenues Before Transfers	643,015,050
Library		414,042	Transfers In	
District Attorney Programs		1,450,054	Total Transfers In from Enterprises	—
Law Enforcement		51,913	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		21,563,276	Total General County Revenues and Transfers In	\$ 643,015,050
Total State		287,453,562		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,187,712	Total Roads	36,590,788
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,524,822	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,712,534	Total Public Ways and Facilities	36,590,788
Finance		Health	
Auditor-Controller	2,432,233	Total Public Health	22,941,588
Treasurer-Tax Collector	1,707,172	Total Medical Care	—
Assessor	6,431,275	Total Mental Health	56,556,894
Other	2,086,622	Total Drug and Alcohol Abuse Services	13,322,184
Total Finance	12,657,302	Total Health	92,820,666
Counsel		Sanitation	
County Counsel	1,097,499	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,097,499	Public Assistance	
Total Personnel	1,499,214	Welfare	
Total Elections	2,052,041	Administration	92,993,301
Total Communications	—	Aid Programs - Cash (Grants)	125,855,723
Total Property Management	4,639,960	Total Welfare	218,849,024
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,218,343
Courts	—	Other	1,177,088
Other	12,720,460	Total Social Services	8,395,431
Total Plant Acquisition	12,720,460	General Relief	
Total Promotion	172,328	Aid to Indigents	2,366,340
Total Other General	7,588,089	Indigent Burial	24,745
Total General	46,139,427	Total General Relief	2,391,085
Public Protection		Total Care of Court Wards	4,171,231
Judicial		Total Veteran Services	292,876
Trial Court Maintenance of Effort (MOE)	10,105,903	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	498,656	Workforce Investment Act (WIA)	17,507,957
Other Trial Court	1,412,745	Other	—
County Clerk	—	Total Other Public Assistance	17,507,957
Grand Jury (Including Audit)	55,364	Total Public Assistance	251,607,604
District Attorney-Prosecution	15,490,991	Education	
District Attorney-Family Support	14,638,582	Total School Administration	—
Public Defender	7,728,606	Total Library Services	3,604,330
Court Appointed Counsel	2,541,407	Total Agricultural Education	350,559
Other	4,792,285	Total Other Education	—
Total Judicial	57,264,539	Total Education	3,954,889
Total Police Protection	38,996,905	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,741,578
Adult Detention	37,074,648	Total Cultural Services	161,546
Juvenile Detention	7,465,656	Total Veteran Memorial Building	—
Probation	12,667,933	Total Small Craft Harbors	—
Total Detention and Correction	57,208,237	Total Recreation and Cultural	2,903,124
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	(93,477)	Total Retirement of Long-Term Debt	5,399,261
Protective Inspection		Total Interest on Long-Term Debt	3,418,342
Agricultural Commissioner	2,941,771	Total Interest on Short-Term Notes and Warrants	2,912,278
Building Inspector	5,263,114	Total Debt Service	11,729,881
Other	353,255	Total General County Expenditures Before Transfers	617,854,976
Total Protective Inspection	8,558,140	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,063,007
Local Agency Formation Commission (LAFCO)	100,000	Operating Transfers Between Funds Other Than	—
Recorder	2,419,522	Governmental and Enterprise	—
Coroner	885,502	Total General County Expenditures and Transfers Out	\$ 642,917,983
Emergency Services	961,719		
Planning and Zoning	5,807,510		
Pound	—		
Other	—		
Total Other Protection	10,174,253		
Total Public Protection	172,108,597		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 282,656,202	\$ 163,820,528	\$ 118,835,674

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Landfill Facility	1991	1992	2011	\$ 5,775,000	\$ 5,775,000	\$ 2,260,000	\$ 3,515,000
Solid Waste System Facility	1994	1996	2019	17,670,000	17,670,000	2,045,000	15,625,000
General Hospital Refunding	1999	1999	2021	108,420,000	108,420,000	10,635,000	97,785,000
Total Revenue Bonds				131,865,000	131,865,000	14,940,000	116,925,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	1,011,274
Compensated Absences	—	—	—	—	—	—	—
Teeter Note	—	—	—	—	—	—	12,000,000
Compensated Absences	—	—	—	—	—	—	2,436,180
Total Other Long-Term Debt Schedule				—	—	—	15,447,454
County Total Bonds and Other Long-Term Debt				\$ 131,865,000	\$ 131,865,000	\$ 14,940,000	\$ 132,372,454

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 91,786,933

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 235,496,692
Total Deductions from Revenues	167,694,013
Net Patient Revenue	67,802,679
Total Other Operating Revenues	13,739,265
Total Operating Revenue	81,541,944
Total Operating Expenses	136,055,074
Net Operating Income (Loss)	(54,513,130)
Total Non-Operating Revenue	33,358,817
Total Non-Operating Expenses	4,787,765
Net Non-Operating Income	28,571,052
Net Income Before Extraordinary Items	(25,942,078)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(25,942,078)
Transfers In from the County	24,342,224
Transfers Out to the County	—
Net Transfers In (Out)	24,342,224
Net Income (Loss)	\$ (1,599,854)
Current Year Capital Outlay (Enterprise Activity)	\$ 413,017

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,051,248
Total Operating Expenses	1,702,452
Net Operating Income (Loss)	(651,204)
Total Non-Operating Revenue	244,115
Total Non-Operating Expenses	270,290
Income (Loss) Before Operating Transfers	(677,379)
Transfers In from the County	720,783
Transfers Out to the County	—
Net Transfers In (Out)	720,783
Net Income (Loss)	\$ 43,404
Current Year Capital Outlay (Enterprise Activity)	\$ 543,574

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 12,965,274
Total Operating Expenses	13,543,942
Net Operating Income (Loss)	(578,668)
Total Non-Operating Revenues	487,313
Total Non-Operating Expenses	1,279,478
Income (Loss) Before Operating Transfers	(1,370,833)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,370,833)
Current Year Capital Outlay (Enterprise Activity)	\$ 927,083

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of San Luis Obispo

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 53,064,709
Less Than County Wide Funds - Secured and Unsecured	4,787,612
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(93,731)

Total Property Taxes **57,758,590**

Other Taxes

Sales and Use Taxes	5,014,726
Transportation Tax (Non-Transit)	1,655,259
Property Transfer	2,009,623
Transient Lodging	4,405,048
Timber Yield	188
Aircraft	239,350
Construction Development Taxes	—
Utility Users Tax	—
Other	10,228

Total Other Taxes **13,334,422**

Total Taxes **71,093,012**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	281,268
Business Licenses	69,156
Construction Permits	2,460,812
Road Privileges and Permits	—
Zoning Permits	946,863
Franchises	2,080,267
Other	186,103

Total Licenses Permits and Franchises **6,024,469**

Fines, Forfeitures and Penalties

Vehicle Code Fines	2,039,918
Other Court Fines	4,179,848
Forfeitures and Penalties	2,118,488
Penalties and Cost on Delinquent Taxes	14,985,006

Total Fines, Forfeitures and Penalties **23,323,260**

Revenue from Use of Money and Property

Interest	9,857,762
Rents and Concessions	370,683
Royalties	—

Total Revenue from the Use of Money and Property **10,228,445**

Aid from Other Governmental Agencies

State

Highway Users Tax	6,260,185
Motor Vehicle In-Lieu Tax	15,805,760
Realignment from the Vehicle License Fee Fund	6,509,910
Public Assistance Administration	17,140,492
Public Assistance Programs	7,638,802
Realignment for Social Services	4,974,334

Health:

Aid for Mental Health	9,641,492
Realignment for Mental Health	4,214,841
Medically Indigent Adults	1,380,794
Alcohol and Drug Abuse	1,541,675
Other Aid for Health	2,673,981
Realignment for Health Services	1,782,101
Homeowners' Property Tax Relief	843,543
Open Space Tax Relief	1,110,728
SB90 Mandated Costs	1,064,715
Public Safety Fund	14,127,745

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,447,332
Office of Criminal Justice and Planning Programs	272,873
Library	19,142
District Attorney Programs	288,908
Law Enforcement	898,012
Other	11,981,515

Total State **111,618,880**

Federal

Public Assistance Administration	21,722,331
Public Assistance Programs	8,323,563
Health Administration	4,308,483
Workforce Investment Act (WIA)	—
Community Development Block Grant	4,263,086
Health Grants	1,894,619

Other:

Community Oriented Policing Services (COPS)	193,962
Office of Criminal Justice and Planning Programs	512,660
DEA Programs/Drug and Alcohol Programs	2,203,120
District Attorney Programs	3,719,892
Aging Programs	15,452
Senior Citizens Programs	—
Road Projects	530,970
Law Enforcement	183,857
Other	979,645

Total Federal **48,851,640**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	1,460,614

Total Other Aid **1,460,614**

Charges for Current Services

Assessments and Tax Collection Fees	1,705,520
Property Tax Administrative Fees	993,752
Auditing and Accounting Fees	211,255
Communication Services	176,137
Election Services	61,782
Legal Services	64,821
Planning and Engineering Services	2,174,587
Agricultural Services	139,253
Civil Process Services	102,698
Court Fees and Costs	1,704,623
Booking Fees	306,360
Estate Fees	115,950
Human Services	123,197
Law Enforcement Services	2,026,813
Recording Fees	2,971,887
Road and Street Services	2,480,002
Health Fees	1,590,137
Mental Health Services	1,324,569
California Children Services	174,160
Sanitation Services	1,048,340
Institutional Care and Services	237,928
Library Services	526,687
Park and Recreation Fees	2,377,585

Other:

Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	800,365
Other	5,664,162

Total Charges for Current Services **29,102,570**

Miscellaneous Revenue

Other Sales	371,609
Tobacco Settlement	3,308,688
Welfare Repayments	—
Cancelled Warrants	—
Other	3,023,602

Total Miscellaneous Revenue **6,703,899**

Other Financing Sources

Sale of Fixed Assets	3,273,850
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **3,273,850**

Total General County Revenues Before Transfers **311,680,639**

Transfers In

Total Transfers In from Enterprises	33,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	48,000

Total General County Revenues and Transfers In **\$ 311,761,639**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,106,715	Total Roads	18,604,370
Clerk of the Board	312,846	Total Transportation Terminals	—
Administrative Officer	1,152,294	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,571,855	Total Public Ways and Facilities	18,604,370
Finance		Health	
Auditor-Controller	3,010,928	Total Public Health	18,841,903
Treasurer-Tax Collector	1,900,191	Total Medical Care	1,830,470
Assessor	5,583,515	Total Mental Health	19,372,749
Other	—	Total Drug and Alcohol Abuse Services	4,468,407
Total Finance	10,494,634	Total Health	44,513,529
Counsel		Sanitation	
County Counsel	2,887,177	Total Refuse Collection and Disposal	351,961
Other	—	Total Sanitation	351,961
Total Counsel	2,887,177	Public Assistance	
Total Personnel	1,848,034	Welfare	
Total Elections	1,173,175	Administration	27,772,550
Total Communications	835,965	Aid Programs - Cash (Grants)	22,117,263
Total Property Management	8,461,286	Total Welfare	49,889,813
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	15,622,060
Courts	—	Other	—
Other	7,918,361	Total Social Services	15,622,060
Total Plant Acquisition	7,918,361	General Relief	
Total Promotion	—	Aid to Indigents	3,478,063
Total Other General	253,127	Indigent Burial	—
Total General	36,443,614	Total General Relief	3,478,063
Public Protection		Total Care of Court Wards	4,817,312
Judicial		Total Veteran Services	252,537
Trial Court Maintenance of Effort (MOE)	2,036,515	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	459,106	Workforce Investment Act (WIA)	—
Other Trial Court	2,477,872	Other	5,241,590
County Clerk	391,059	Total Other Public Assistance	5,241,590
Grand Jury (Including Audit)	82,096	Total Public Assistance	79,301,375
District Attorney-Prosecution	7,718,365	Education	
District Attorney-Family Support	4,971,712	Total School Administration	—
Public Defender	3,998,784	Total Library Services	5,513,821
Court Appointed Counsel	—	Total Agricultural Education	269,941
Other	—	Total Other Education	1,227,903
Total Judicial	22,135,509	Total Education	7,011,665
Total Police Protection	17,902,979	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,581,914
Adult Detention	11,828,754	Total Cultural Services	—
Juvenile Detention	2,232,413	Total Veteran Memorial Building	—
Probation	4,699,819	Total Small Craft Harbors	—
Total Detention and Correction	18,760,986	Total Recreation and Cultural	4,581,914
Total Fire Protection	8,333,896	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,490,224
Protective Inspection		Total Interest on Long-Term Debt	519,099
Agricultural Commissioner	3,505,281	Total Interest on Short-Term Notes and Warrants	289,821
Building Inspector	—	Total Debt Service	5,299,144
Other	—	Total General County Expenditures Before Transfers	279,408,892
Total Protective Inspection	3,505,281	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	7,569,530
Local Agency Formation Commission (LAFCO)	131,727	Operating Transfers Between Funds Other Than	—
Recorder	729,976	Governmental and Enterprise	470,000
Coroner	—	Total General County Expenditures and Transfers Out	\$ 287,448,422
Emergency Services	639,682		
Planning and Zoning	9,760,952		
Pound	1,380,140		
Other	20,192		
Total Other Protection	12,662,669		
Total Public Protection	83,301,320		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 243,010,773	\$ 104,360,489	\$ 138,650,284

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Accrued Vacation and Sick Leave	—	—	—	—	—	—	\$ —
Accrued Vacation and Sick Leave	—	—	—	—	—	—	—
Advances From Other Funds	—	—	—	—	—	—	2,915,000
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	—
Net Pension Obligation	—	—	—	—	—	—	—
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	70,000
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	13,904,000
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	3,223,000
Net Pension Obligation	—	—	—	—	—	—	6,070,000
Total Other Long-Term Debt Schedule				—	—	—	26,182,000
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 26,182,000
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	20,915,696				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 28,878,047
Total Deductions from Revenues	13,396,773
Net Patient Revenue	15,481,274
Total Other Operating Revenues	889,513
Total Operating Revenue	16,370,787
Total Operating Expenses	25,234,274
Net Operating Income (Loss)	(8,863,487)
Total Non-Operating Revenue	176,961
Total Non-Operating Expenses	1,795
Net Non-Operating Income	175,166
Net Income Before Extraordinary Items	(8,688,321)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(8,688,321)
Transfers In from the County	7,569,530
Transfers Out to the County	—
Net Transfers In (Out)	7,569,530
Net Income (Loss)	\$ (1,118,791)
Current Year Capital Outlay (Enterprise Activity)	\$ 7,000

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 38,291
Local Cash Grants	550,497
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	17,121
Total Revenues	605,909
Purchased Transportation	302,679
Other Expenses	269,641
Total Expenses	572,320
Net Transit Income (Loss)	33,589
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 33,589
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,289,662
Total Operating Expenses	2,314,906
Net Operating Income (Loss)	(25,244)
Total Non-Operating Revenue	5,030,971
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	5,005,727
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 5,005,727
Current Year Capital Outlay (Enterprise Activity)	\$ 6,041,000

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 3,055,000
Total Operating Expense	2,786,000
Net Operating Income (Loss)	269,000
Total Non-Operating Revenue	135,000
Total Non-Operating Expenses	472,000
Income (Loss) Before Operating Transfers	(68,000)
Transfers In from the County	—
Transfers Out to the County	33,000
Net Transfers In (Out)	(33,000)
Net Income (Loss)	\$ (101,000)
Current Year Capital Outlay	\$ 66,000

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$43,605,000 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of San Mateo

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 132,678,295
Less Than County Wide Funds - Secured and Unsecured	5,210,854
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	114,607

Total Property Taxes **138,003,756**

Other Taxes

Sales and Use Taxes	16,154,497
Transportation Tax (Non-Transit)	—
Property Transfer	4,983,648
Transient Lodging	665,807
Timber Yield	18,996
Aircraft	1,336,353
Construction Development Taxes	—
Utility Users Tax	—
Other	—

Total Other Taxes **23,159,301**

Total Taxes **161,163,057**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	428,765
Business Licenses	1,457,091
Construction Permits	1,774,530
Road Privileges and Permits	300
Zoning Permits	558,054
Franchises	5,387,912
Other	264,535

Total Licenses Permits and Franchises **9,871,187**

Fines, Forfeitures and Penalties

Vehicle Code Fines	6,911,127
Other Court Fines	274,704
Forfeitures and Penalties	787,304
Penalties and Cost on Delinquent Taxes	1,292,204

Total Fines, Forfeitures and Penalties **9,265,339**

Revenue from Use of Money and Property

Interest	13,655,305
Rents and Concessions	2,138,139
Royalties	—

Total Revenue from the Use of Money and Property **15,793,444**

Aid from Other Governmental Agencies

State

Highway Users Tax	13,999,388
Motor Vehicle In-Lieu Tax	42,602,366
Realignment from the Vehicle License Fee Fund	16,831,233
Public Assistance Administration	37,662,923
Public Assistance Programs	20,879,153
Realignment for Social Services	11,134,955

Health:

Aid for Mental Health	12,154,927
Realignment for Mental Health	19,335,516
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	9,748,087
Realignment for Health Services	4,482,633
Homeowners' Property Tax Relief	1,510,367
Open Space Tax Relief	58,622
SB90 Mandated Costs	4,701,924
Public Safety Fund	72,155,555

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	632,955
Office of Criminal Justice and Planning Programs	978,422
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	18,294,770

Total State **287,163,796**

Federal

Public Assistance Administration	40,948,857
Public Assistance Programs	19,841,105
Health Administration	1,131,058
Workforce Investment Act (WIA)	2,648,344
Community Development Block Grant	5,305,289
Health Grants	356,879

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	1,670,417
DEA Programs/Drug and Alcohol Programs	6,578,666
District Attorney Programs	—
Aging Programs	2,493,464
Senior Citizens Programs	738,509
Road Projects	—
Law Enforcement	1,809,624
Other	2,735,212

Total Federal **86,257,424**

Other Aid

Other In-Lieu Taxes	15,064
Other Governmental Agencies	11,161,802

Total Other Aid **11,176,866**

Charges for Current Services

Assessments and Tax Collection Fees	6,995,282
Property Tax Administrative Fees	3,209,012
Auditing and Accounting Fees	6,122,630
Communication Services	5,454,804
Election Services	1,172,432
Legal Services	3,514,689
Planning and Engineering Services	1,107,428
Agricultural Services	116,097
Civil Process Services	120,491
Court Fees and Costs	4,319,394
Booking Fees	1,376,809
Estate Fees	1,205,775
Human Services	323,745
Law Enforcement Services	9,939,892
Recording Fees	4,819,696
Road and Street Services	37,253
Health Fees	742,848
Mental Health Services	445,264
California Children Services	6,970
Sanitation Services	1,898,913
Institutional Care and Services	26,029,937
Library Services	—
Park and Recreation Fees	1,117,231

Other:

Personnel Services	2,351,518
Building Maintenance and Grounds	—
Administrative Services	2,175,218
Other	17,143,215

Total Charges for Current Services **101,746,543**

Miscellaneous Revenue

Other Sales	2,993,753
Tobacco Settlement	81,877
Welfare Repayments	1,942,964
Cancelled Warrants	—
Other	13,922,997

Total Miscellaneous Revenue **18,941,591**

Other Financing Sources

Sale of Fixed Assets	133,950
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **133,950**

Total General County Revenues Before Transfers **701,513,197**

Transfers In

Total Transfers In from Enterprises	12,672,606
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 714,185,803**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,636,957	Total Roads	25,119,958
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,327,805	Total Transportation Systems	994,231
Other	2,730,889	Total Parking Facilities	—
Total Legislative and Administrative	6,695,651	Total Public Ways and Facilities	26,114,189
Finance		Health	
Auditor-Controller	5,331,257	Total Public Health	41,636,971
Treasurer-Tax Collector	3,580,459	Total Medical Care	1,772,634
Assessor	6,395,726	Total Mental Health	69,217,375
Other	543,377	Total Drug and Alcohol Abuse Services	15,984,780
Total Finance	15,850,819	Total Health	128,611,760
Counsel		Sanitation	
County Counsel	4,404,130	Total Refuse Collection and Disposal	4,350,654
Other	—	Total Sanitation	4,350,654
Total Counsel	4,404,130	Public Assistance	
Total Personnel	5,850,774	Welfare	
Total Elections	3,726,149	Administration	32,490,446
Total Communications	6,480,424	Aid Programs - Cash (Grants)	13,458,840
Total Property Management	73,824	Total Welfare	45,949,286
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	60,162,764
Courts	365,255	Other	—
Other	14,157,530	Total Social Services	60,162,764
Total Plant Acquisition	14,522,785	General Relief	
Total Promotion	—	Aid to Indigents	19,703,778
Total Other General	21,873,525	Indigent Burial	—
Total General	79,478,081	Total General Relief	19,703,778
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	8,721
Trial Court Maintenance of Effort (MOE)	17,014,674	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	535,146	Workforce Investment Act (WIA)	9,713,986
Other Trial Court	8,559,328	Other	42,013,199
County Clerk	—	Total Other Public Assistance	51,727,185
Grand Jury (Including Audit)	262,534	Total Public Assistance	177,551,734
District Attorney-Prosecution	14,054,199	Education	
District Attorney-Family Support	12,627,690	Total School Administration	—
Public Defender	10,356,106	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	196,747
Other	2,531,893	Total Other Education	—
Total Judicial	65,941,570	Total Education	196,747
Total Police Protection	47,312,261	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,262,900
Adult Detention	38,524,129	Total Cultural Services	—
Juvenile Detention	27,746,419	Total Veteran Memorial Building	—
Probation	3,533,065	Total Small Craft Harbors	—
Total Detention and Correction	69,803,613	Total Recreation and Cultural	11,262,900
Total Fire Protection	4,751,721	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	5,679,527
Protective Inspection		Total Interest on Long-Term Debt	14,711,256
Agricultural Commissioner	2,657,966	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,062,122	Total Debt Service	20,390,783
Other	—	Total General County Expenditures Before Transfers	658,417,656
Total Protective Inspection	3,720,088	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	24,897,571
Local Agency Formation Commission (LAFCO)	149,059	Operating Transfers Between Funds Other Than	—
Recorder	7,404,990	Governmental and Enterprise	—
Coroner	1,976,742	Total General County Expenditures and Transfers Out	\$ 683,315,227
Emergency Services	934,582		
Planning and Zoning	4,093,876		
Pound	4,358,674		
Other	13,632		
Total Other Protection	18,931,555		
Total Public Protection	210,460,808		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 296,990,265	\$ 188,052,621	\$ 108,937,644

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Coyote Point Marina	1979	—	—	\$ 2,250,000	\$ —	\$ 1,423,977	\$ 826,023
Breakwater Project	2000	—	—	1,200,000	—	48,805	815,089
Total State Construction Loans				3,450,000	—	1,472,782	1,641,112
Other Long-Term Debt Schedule							
County-wide Telephone System	—	—	—	—	—	—	—
Energy Efficiency Project	—	—	—	—	—	—	172,665
Energy Efficiency Program	—	—	—	—	—	—	250,249
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	34,541,961
Compensated Absences - Enterprise	—	—	—	—	—	—	5,504,232
Total Other Long-Term Debt Schedule				—	—	—	40,469,107
County Total Bonds and Other Long-Term Debt				\$ 3,450,000	\$ —	\$ 1,472,782	\$ 42,110,219
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 522,628,548					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 177,445,451
Total Deductions from Revenues	127,432,279
Net Patient Revenue	50,013,172
Total Other Operating Revenues	3,757,322
Total Operating Revenue	53,770,494
Total Operating Expenses	139,528,412
Net Operating Income (Loss)	(85,757,918)
Total Non-Operating Revenue	70,496,318
Total Non-Operating Expenses	284,643
Net Non-Operating Income	70,211,675
Net Income Before Extraordinary Items	(15,546,243)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(15,546,243)
Transfers In from the County	24,897,571
Transfers Out to the County	12,658,606
Net Transfers In (Out)	12,238,965
Net Income (Loss)	\$ (3,307,278)
Current Year Capital Outlay (Enterprise Activity)	\$ 309,811

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	71,450
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	71,450
Purchased Transportation	60,873
Other Expenses	—
Total Expenses	60,873
Net Transit Income (Loss)	10,577
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 10,577
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,808,698
Total Operating Expenses	1,529,202
Net Operating Income (Loss)	279,496
Total Non-Operating Revenue	189,096
Total Non-Operating Expenses	3,558
Income (Loss) Before Operating Transfers	465,034
Transfers In from the County	—
Transfers Out to the County	14,000
Net Transfers In (Out)	(14,000)
Net Income (Loss)	\$ 451,034
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Marina

Total Operating Revenue	\$ 1,085,415
Total Operating Expense	1,119,746
Net Operating Income (Loss)	(34,331)
Total Non-Operating Revenue	78,011
Total Non-Operating Expenses	47,276
Income (Loss) Before Operating Transfers	(3,596)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (3,596)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Tobacco Settlement revenues of \$8,172,123 were reported in the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants, in Total Non-Operating Revenues instead of being reported in the Statement of General County Revenues, Miscellaneous revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	25,514,104
County Wide Secured and Unsecured	\$	74,104,672	Public Assistance Programs	30,398,827
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	16,611,208
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(808,517)	Community Development Block Grant	425,298
Total Property Taxes		73,296,155	Health Grants	5,013,203
Other Taxes			Other:	
Sales and Use Taxes		11,320,910	Community Oriented Policing Services (COPS)	1,992,700
Transportation Tax (Non-Transit)		10,352,934	Office of Criminal Justice and Planning Programs	267,688
Property Transfer		3,391,015	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		5,877,082	District Attorney Programs	163,902
Timber Yield		—	Aging Programs	—
Aircraft		480,575	Senior Citizens Programs	—
Construction Development Taxes		1,224,213	Road Projects	3,774,635
Utility Users Tax		—	Law Enforcement	349,088
Other		—	Other	6,195,485
Total Other Taxes		32,646,729	Total Federal	90,706,138
Total Taxes		105,942,884	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	39,650,452
Capital Outlay		—	Total Other Aid	39,650,452
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	2,009,042
Animal Licenses		186,475	Property Tax Administrative Fees	1,445,213
Business Licenses		98,440	Auditing and Accounting Fees	55,811
Construction Permits		4,408,689	Communication Services	120,000
Road Privileges and Permits		151,030	Election Services	428,580
Zoning Permits		5,306,521	Legal Services	2,510,302
Franchises		2,631,407	Planning and Engineering Services	3,131,286
Other		960,994	Agricultural Services	186,305
Total Licenses Permits and Franchises		13,743,556	Civil Process Services	152,850
Fines, Forfeitures and Penalties			Court Fees and Costs	1,572,760
Vehicle Code Fines		301,134	Booking Fees	2,646,516
Other Court Fines		2,819,184	Estate Fees	101,238
Forfeitures and Penalties		2,998,459	Human Services	194,423
Penalties and Cost on Delinquent Taxes		4,745,603	Law Enforcement Services	7,114,799
Total Fines, Forfeitures and Penalties		10,864,380	Recording Fees	2,750,113
Revenue from Use of Money and Property			Road and Street Services	10,546,496
Interest		10,684,869	Health Fees	22,705,548
Rents and Concessions		1,065,398	Mental Health Services	18,452,162
Royalties		—	California Children Services	5,240
Total Revenue from the Use of Money and Property		11,750,267	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	2,890,149
State			Library Services	—
Highway Users Tax		7,381,685	Park and Recreation Fees	3,183,910
Motor Vehicle In-Lieu Tax		26,077,642	Other:	
Realignment from the Vehicle License Fee Fund		11,712,026	Personnel Services	—
Public Assistance Administration		6,739,254	Building Maintenance and Grounds	—
Public Assistance Programs		24,867,435	Administrative Services	2,969,847
Realignment for Social Services		6,355,428	Other	19,331,706
Health:			Total Charges for Current Services	104,504,296
Aid for Mental Health		1,011,607	Miscellaneous Revenue	
Realignment for Mental Health		7,543,820	Other Sales	81,300
Medically Indigent Adults		—	Tobacco Settlement	4,737,834
Alcohol and Drug Abuse		2,942,827	Welfare Repayments	196,491
Other Aid for Health		11,085,084	Cancelled Warrants	—
Realignment for Health Services		2,977,503	Other	9,111,151
Homeowners' Property Tax Relief		939,139	Total Miscellaneous Revenue	14,126,776
Open Space Tax Relief		699,685	Other Financing Sources	
SB90 Mandated Costs		1,299,775	Sale of Fixed Assets	454,896
Public Safety Fund		23,689,670	Proceeds from the Sale of Bonds	31,425,000
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,365,832	Total Other Financing Sources	31,879,896
Office of Criminal Justice and Planning Programs		267,876	Total General County Revenues Before Transfers	593,691,099
Library		—	Transfers In	
District Attorney Programs		271,628	Total Transfers In from Enterprises	2,827
Law Enforcement		1,194,589	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		32,099,949	Total General County Revenues and Transfers In	\$ 593,693,926
Total State		170,522,454		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,038,351	Total Roads	42,144,166
Clerk of the Board	538,988	Total Transportation Terminals	—
Administrative Officer	10,275,317	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	12,852,656	Total Public Ways and Facilities	42,144,166
Finance		Health	
Auditor-Controller	5,095,960	Total Public Health	17,474,195
Treasurer-Tax Collector	2,880,142	Total Medical Care	40,149,548
Assessor	5,982,300	Total Mental Health	36,417,050
Other	2,413,878	Total Drug and Alcohol Abuse Services	9,377,250
Total Finance	16,372,280	Total Health	103,418,043
Counsel		Sanitation	
County Counsel	5,103,692	Total Refuse Collection and Disposal	133,373
Other	—	Total Sanitation	133,373
Total Counsel	5,103,692	Public Assistance	
Total Personnel	3,023,150	Welfare	
Total Elections	2,446,838	Administration	34,696,721
Total Communications	198,326	Aid Programs - Cash (Grants)	37,825,452
Total Property Management	11,140,157	Total Welfare	72,522,173
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	12,246,971
Courts	—	Other	—
Other	3,702,623	Total Social Services	12,246,971
Total Plant Acquisition	3,702,623	General Relief	
Total Promotion	657,125	Aid to Indigents	1,539,821
Total Other General	8,560,429	Indigent Burial	—
Total General	64,057,276	Total General Relief	1,539,821
Public Protection		Total Care of Court Wards	2,289,381
Judicial		Total Veteran Services	282,237
Trial Court Maintenance of Effort (MOE)	10,242,223	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	872,277	Workforce Investment Act (WIA)	—
Other Trial Court	8,436,254	Other	12,259,614
County Clerk	1,430,670	Total Other Public Assistance	12,259,614
Grand Jury (Including Audit)	192,564	Total Public Assistance	101,140,197
District Attorney-Prosecution	12,548,218	Education	
District Attorney-Family Support	9,415,696	Total School Administration	—
Public Defender	6,843,000	Total Library Services	2,473,632
Court Appointed Counsel	—	Total Agricultural Education	217,302
Other	—	Total Other Education	—
Total Judicial	49,980,902	Total Education	2,690,934
Total Police Protection	39,506,777	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,987,108
Adult Detention	18,857,124	Total Cultural Services	877,477
Juvenile Detention	8,197,015	Total Veteran Memorial Building	—
Probation	19,318,501	Total Small Craft Harbors	—
Total Detention and Correction	46,372,640	Total Recreation and Cultural	9,864,585
Total Fire Protection	25,464,211	Debt Service	
Total Flood Control - Soil and Water Conservation	68	Total Retirement of Long-Term Debt	5,356,178
Protective Inspection		Total Interest on Long-Term Debt	2,440,516
Agricultural Commissioner	2,581,595	Total Interest on Short-Term Notes and Warrants	2,527,902
Building Inspector	4,517,363	Total Debt Service	10,324,596
Other	277,304	Total General County Expenditures Before Transfers	523,297,362
Total Protective Inspection	7,376,262	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	136,073
Local Agency Formation Commission (LAFCO)	142,153	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	19,647,236
Coroner	640,253	Total General County Expenditures and Transfers Out \$	543,080,671
Emergency Services	1,315,974		
Planning and Zoning	12,732,448		
Pound	2,522,477		
Other	3,470,027		
Total Other Protection	20,823,332		
Total Public Protection	189,524,192		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 420,352,126	\$ 105,029,675	\$ 315,322,451

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Fire Station 18 Settlement	—	—	—	—	—	—	\$ 1,300,000
Dept of Water Resources Loan	—	—	—	—	—	—	98,768
Bowl Water/Sewer Loan	—	—	—	—	—	—	—
Generator	—	—	—	—	—	—	85,106
Precinct Level Ballot Counting	—	—	—	—	—	—	481,443
Compensated Absences	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	—
Litigation/Self Insurance	—	—	—	—	—	—	5,000,000
Capital Lease Obligations	—	—	—	—	—	—	839,098
Compensated Absences	—	—	—	—	—	—	22,007,000
Compensated Absences (Enterprise)	—	—	—	—	—	—	421,000
Landfill Liability	—	—	—	—	—	—	19,666,532
Landfill Litigation Settlement	—	—	—	—	—	—	385,000
Mental Health Cost/Audit Settlements	—	—	—	—	—	—	138,297
Revolving Construction Loan	—	—	—	—	—	—	4,933,000
Santa Ynez Airport	—	—	—	—	—	—	4,964
Total Other Long-Term Debt Schedule				—	—	—	55,360,208
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 55,360,208
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	94,209,457				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	\$ —
Gross Patient Revenue	—
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,932
Local Cash Grants	34,400
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	400
Total Revenues	37,732
Purchased Transportation	—
Other Expenses	36,746
Total Expenses	36,746
Net Transit Income (Loss)	986
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 986
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		22,459
Total Non-Operating Expenses		28,841
Income (Loss) Before Operating Transfers		(6,382)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(6,382)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	16,386,984
Total Operating Expenses		17,881,104
Net Operating Income (Loss)		(1,494,120)
Total Non-Operating Revenues		2,776,017
Total Non-Operating Expenses		1,407,895
Income (Loss) Before Operating Transfers		(125,998)
Transfers In from the County		136,073
Transfers Out to the County		2,827
Net Transfers In (Out)		133,246
Net Income (Loss)	\$	7,248
Current Year Capital Outlay (Enterprise Activity)	\$	579,963

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$583,914 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Santa Clara

Taxes				Federal	
Property Taxes				Public Assistance Administration	188,474,497
County Wide Secured and Unsecured	\$	256,023,416		Public Assistance Programs	81,448,342
Less Than County Wide Funds - Secured and Unsecured		13,208,916		Health Administration	46,755,721
Voter Approved Indebtedness		72,176,014		Workforce Investment Act (WIA)	366,574
Prior Year Secured and Unsecured		(367)		Community Development Block Grant	6,893,035
Total Property Taxes		341,407,979		Health Grants	14,166,488
Other Taxes				Other:	
Sales and Use Taxes		3,677,727		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		14,805,708		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		307,298		District Attorney Programs	—
Timber Yield		19,514		Aging Programs	—
Aircraft		1,758,289		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	1,574,877
Utility Users Tax		—		Law Enforcement	3,458,610
Other		139,978,108		Other	209,824
Total Other Taxes		160,546,644		Total Federal	343,347,968
Total Taxes		501,954,623		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		5,373,114		Other Governmental Agencies	5,066,278
Capital Outlay		45,790		Total Other Aid	5,066,278
Total Special Benefit Assessments		5,418,904		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	8,657,944
Animal Licenses		108,873		Property Tax Administrative Fees	5,073,974
Business Licenses		5,957,443		Auditing and Accounting Fees	1,205,809
Construction Permits		5,406,746		Communication Services	1,347,547
Road Privileges and Permits		735,238		Election Services	1,542,539
Zoning Permits		—		Legal Services	760,793
Franchises		2,062,050		Planning and Engineering Services	1,244,868
Other		5,207,392		Agricultural Services	1,759,151
Total Licenses Permits and Franchises		19,477,742		Civil Process Services	448,952
Fines, Forfeitures and Penalties				Court Fees and Costs	7,081,513
Vehicle Code Fines		3,002,841		Booking Fees	4,245,962
Other Court Fines		24,521,885		Estate Fees	1,506,286
Forfeitures and Penalties		11,563,066		Human Services	140,570
Penalties and Cost on Delinquent Taxes		4,995,211		Law Enforcement Services	37,994,006
Total Fines, Forfeitures and Penalties		44,083,003		Recording Fees	13,118,895
Revenue from Use of Money and Property				Road and Street Services	929,770
Interest		42,211,566		Health Fees	15,989,843
Rents and Concessions		3,946,685		Mental Health Services	12,276,071
Royalties		—		California Children Services	54,413
Total Revenue from the Use of Money and Property		46,158,251		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	6,514,608
State				Library Services	388,904
Highway Users Tax		33,497,481		Park and Recreation Fees	3,448,324
Motor Vehicle In-Lieu Tax		112,030,083		Other:	
Realignment from the Vehicle License Fee Fund		49,380,632		Personnel Services	—
Public Assistance Administration		105,191,981		Building Maintenance and Grounds	—
Public Assistance Programs		53,021,803		Administrative Services	—
Realignment for Social Services		36,026,215		Other	33,273,431
Health:				Total Charges for Current Services	159,004,173
Aid for Mental Health		17,046,115		Miscellaneous Revenue	
Realignment for Mental Health		39,768,081		Other Sales	210,624
Medically Indigent Adults		—		Tobacco Settlement	21,795,740
Alcohol and Drug Abuse		9,132,742		Welfare Repayments	1,039,896
Other Aid for Health		14,593,710		Cancelled Warrants	275,051
Realignment for Health Services		2,554,294		Other	12,988,374
Homeowners' Property Tax Relief		4,156,439		Total Miscellaneous Revenue	36,309,685
Open Space Tax Relief		375,661		Other Financing Sources	
SB90 Mandated Costs		19,463,718		Sale of Fixed Assets	334,922
Public Safety Fund		145,785,593		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	25,348,738
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,669,058		Total Other Financing Sources	25,683,660
Office of Criminal Justice and Planning Programs		4,411,288		Total General County Revenues Before Transfers	1,894,104,899
Library		2,429,809		Transfers In	
District Attorney Programs		1,613,270		Total Transfers In from Enterprises	137,870,811
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	261,065
Other		55,452,639		Total General County Revenues and Transfers In	\$ 2,032,236,775
Total State		707,600,612			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,880,132	Total Roads	55,568,861
Clerk of the Board	6,838,870	Total Transportation Terminals	—
Administrative Officer	8,074,771	Total Transportation Systems	—
Other	—	Total Parking Facilities	278,353
Total Legislative and Administrative	18,793,773	Total Public Ways and Facilities	55,847,214
Finance		Health	
Auditor-Controller	13,270,583	Total Public Health	102,381,497
Treasurer-Tax Collector	6,583,648	Total Medical Care	6,674,728
Assessor	19,157,851	Total Mental Health	168,825,628
Other	224,314,588	Total Drug and Alcohol Abuse Services	35,970,170
Total Finance	263,326,670	Total Health	313,852,023
Counsel		Sanitation	
County Counsel	4,793,807	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,793,807	Public Assistance	
Total Personnel	9,895,980	Welfare	
Total Elections	8,142,347	Administration	139,052,771
Total Communications	10,476,106	Aid Programs - Cash (Grants)	145,824,249
Total Property Management	37,163,548	Total Welfare	284,877,020
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	108,699,249
Courts	—	Other	64,377,312
Other	28,668,695	Total Social Services	173,076,561
Total Plant Acquisition	28,668,695	General Relief	
Total Promotion	—	Aid to Indigents	2,568,671
Total Other General	16,624,213	Indigent Burial	—
Total General	397,885,139	Total General Relief	2,568,671
Public Protection		Total Care of Court Wards	14,127,689
Judicial		Total Veteran Services	770,601
Trial Court Maintenance of Effort (MOE)	49,998,227	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	475,420,542
District Attorney-Prosecution	55,076,761	Education	
District Attorney-Family Support	37,638,469	Total School Administration	818,360
Public Defender	27,055,856	Total Library Services	24,015,397
Court Appointed Counsel	—	Total Agricultural Education	373,707
Other	17,056,965	Total Other Education	—
Total Judicial	186,826,278	Total Education	25,207,464
Total Police Protection	82,507,156	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	26,234,468
Adult Detention	125,856,446	Total Cultural Services	—
Juvenile Detention	28,607,526	Total Veteran Memorial Building	—
Probation	60,829,965	Total Small Craft Harbors	—
Total Detention and Correction	215,293,937	Total Recreation and Cultural	26,234,468
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	14,723,156
Protective Inspection		Total Interest on Long-Term Debt	8,345,753
Agricultural Commissioner	2,793,202	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	9,661,599	Total Debt Service	23,068,909
Other	511,531	Total General County Expenditures Before Transfers	1,835,958,570
Total Protective Inspection	12,966,332	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	189,802,507
Local Agency Formation Commission (LAFCO)	120,359	Operating Transfers Between Funds Other Than	—
Recorder	6,242,482	Governmental and Enterprise	—
Coroner	2,889,793	Total General County Expenditures and Transfers Out	\$ 2,025,761,077
Emergency Services	324,772		
Planning and Zoning	5,142,144		
Pound	841,644		
Other	5,287,914		
Total Other Protection	20,849,108		
Total Public Protection	518,442,811		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,566,726,994	\$ 390,953,531	\$ 2,175,773,463

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
ISF Fund Loan	—	—	—	—	—	—	\$ —
Accrued Vacation and Sick Leave	—	—	—	—	—	—	—
Capital Leases	—	—	—	—	—	—	—
Other Payables	—	—	—	—	—	—	1,566,000
2002 ISF Fund Loan	—	—	—	—	—	—	22,000,000
Accrued Vacation and Sick Leave	—	—	—	—	—	—	91,430,000
Capital Leases	—	—	—	—	—	—	4,873,902
Compensated Absences	—	—	—	—	—	—	25,126,117
Total Other Long-Term Debt Schedule				—	—	—	144,996,019
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 144,996,019
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 211,014,008					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 1,019,452,882
Total Deductions from Revenues	566,878,998
Net Patient Revenue	452,573,884
Total Other Operating Revenues	7,524,872
Total Operating Revenue	460,098,756
Total Operating Expenses	479,022,483
Net Operating Income (Loss)	(18,923,727)
Total Non-Operating Revenue	48,402,894
Total Non-Operating Expenses	97,198,208
Net Non-Operating Income	(48,795,314)
Net Income Before Extraordinary Items	(67,719,041)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(67,719,041)
Transfers In from the County	189,793,124
Transfers Out to the County	137,870,811
Net Transfers In (Out)	51,922,313
Net Income (Loss)	\$ (15,796,728)
Current Year Capital Outlay (Enterprise Activity)	\$ 7,327,305

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,432,558
Total Operating Expenses	2,768,367
Net Operating Income (Loss)	(335,809)
Total Non-Operating Revenue	389,759
Total Non-Operating Expenses	347,800
Income (Loss) Before Operating Transfers	(293,850)
Transfers In from the County	9,383
Transfers Out to the County	—
Net Transfers In (Out)	9,383
Net Income (Loss)	\$ (284,467)
Current Year Capital Outlay (Enterprise Activity)	\$ 90,649

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Proposition 99, State Tobacco Tax revenue of \$3,742,116 was reported in the Hospital Enterprise as Donations for Indigent Care instead of reporting in the Statement of County Revenues, State, Other revenue category. The amount is reported as a negative because it is a revenue rather than a deduction.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.
2. Informational Note: County voters approved an additional 1/2 cent local sales tax, referred to as Measure B, in April 1997. This revenue was not recognized due to a court lawsuit. The lawsuit was won and all prior year revenues were recognized in the 1998-99 fiscal year. Measure B revenue is reflected in the Counties Annual Report as Other Taxes because this revenue is unrestricted. The \$307 million in tax revenue received in 1998-99 is currently being used for transportation projects. In the 2001-02 fiscal year Santa Clara County reported \$140 million in Measure B revenue.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Santa Cruz

Taxes				Federal	
Property Taxes				Public Assistance Administration	26,386,006
County Wide Secured and Unsecured	\$	30,004,276		Public Assistance Programs	11,534,135
Less Than County Wide Funds - Secured and Unsecured		8,021,999		Health Administration	3,752,184
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		9,444		Community Development Block Grant	—
Total Property Taxes		38,035,719		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		7,396,939		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	679,962
Property Transfer		1,752,704		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		3,261,916		District Attorney Programs	430,033
Timber Yield		—		Aging Programs	—
Aircraft		110,825		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	3,582,163
Utility Users Tax		6,810,141		Law Enforcement	—
Other		—		Other	14,843,107
Total Other Taxes		19,332,525		Total Federal	61,207,590
Total Taxes		57,368,244		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		866,133		Other Governmental Agencies	1,445,352
Capital Outlay		—		Total Other Aid	1,445,352
Total Special Benefit Assessments		866,133		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	1,789,269
Animal Licenses		52,316		Property Tax Administrative Fees	—
Business Licenses		720,988		Auditing and Accounting Fees	293,426
Construction Permits		2,212,405		Communication Services	359,254
Road Privileges and Permits		400,681		Election Services	309,561
Zoning Permits		613,039		Legal Services	262,325
Franchises		2,977,434		Planning and Engineering Services	2,506,182
Other		580,250		Agricultural Services	113,067
Total Licenses Permits and Franchises		7,557,113		Civil Process Services	312,746
Fines, Forfeitures and Penalties				Court Fees and Costs	959,745
Vehicle Code Fines		89,605		Booking Fees	—
Other Court Fines		4,254,168		Estate Fees	40,279
Forfeitures and Penalties		349,193		Human Services	19,448
Penalties and Cost on Delinquent Taxes		3,212,659		Law Enforcement Services	5,056,593
Total Fines, Forfeitures and Penalties		7,905,625		Recording Fees	1,106,431
Revenue from Use of Money and Property				Road and Street Services	4,442,937
Interest		3,167,624		Health Fees	11,982,626
Rents and Concessions		1,046,743		Mental Health Services	181,007
Royalties		—		California Children Services	6,209
Total Revenue from the Use of Money and Property		4,214,367		Sanitation Services	5,665
Aid from Other Governmental Agencies				Institutional Care and Services	179,669
State				Library Services	—
Highway Users Tax		5,118,082		Park and Recreation Fees	1,541,022
Motor Vehicle In-Lieu Tax		16,308,414		Other:	
Realignment from the Vehicle License Fee Fund		7,832,080		Personnel Services	—
Public Assistance Administration		15,476,652		Building Maintenance and Grounds	—
Public Assistance Programs		9,492,445		Administrative Services	1,733,629
Realignment for Social Services		5,381,229		Other	9,447,854
Health:				Total Charges for Current Services	42,648,944
Aid for Mental Health		14,945,504		Miscellaneous Revenue	
Realignment for Mental Health		5,180,788		Other Sales	143,362
Medically Indigent Adults		—		Tobacco Settlement	3,241,361
Alcohol and Drug Abuse		1,248,134		Welfare Repayments	—
Other Aid for Health		8,056,578		Cancelled Warrants	—
Realignment for Health Services		2,306,758		Other	8,888,186
Homeowners' Property Tax Relief		869,587		Total Miscellaneous Revenue	12,272,909
Open Space Tax Relief		482,320		Other Financing Sources	
SB90 Mandated Costs		2,278,833		Sale of Fixed Assets	6,097
Public Safety Fund		14,071,256		Proceeds from the Sale of Bonds	1,821,053
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	1,827,150
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	321,081,829
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		1,340,988		Operating Transfers Between Funds Other Than	—
Other		13,378,754		Governmental and Enterprise	—
Total State		123,768,402		Total General County Revenues and Transfers In	\$ 321,081,829

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,479,684	Total Roads	27,477,596
Clerk of the Board	421,061	Total Transportation Terminals	—
Administrative Officer	2,786,848	Total Transportation Systems	—
Other	45,583	Total Parking Facilities	—
Total Legislative and Administrative	4,733,176	Total Public Ways and Facilities	27,477,596
Finance		Health	
Auditor-Controller	4,981,404	Total Public Health	31,959,654
Treasurer-Tax Collector	1,530,011	Total Medical Care	26,271,908
Assessor	2,651,229	Total Mental Health	48,598,623
Other	10,457,897	Total Drug and Alcohol Abuse Services	7,159,205
Total Finance	19,620,541	Total Health	113,989,390
Counsel		Sanitation	
County Counsel	3,391,405	Total Refuse Collection and Disposal	—
Other	619,439	Total Sanitation	—
Total Counsel	4,010,844	Public Assistance	
Total Personnel	3,212,156	Welfare	
Total Elections	1,701,401	Administration	53,321,824
Total Communications	2,629,696	Aid Programs - Cash (Grants)	22,634,549
Total Property Management	—	Total Welfare	75,956,373
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,577,750
Courts	—	Other	4,811,159
Other	19,450,642	Total Social Services	9,388,909
Total Plant Acquisition	19,450,642	General Relief	
Total Promotion	—	Aid to Indigents	—
Total Other General	1,252,130	Indigent Burial	23,420
Total General	56,610,586	Total General Relief	23,420
Public Protection		Total Care of Court Wards	150,702
Judicial		Total Veteran Services	346,040
Trial Court Maintenance of Effort (MOE)	2,029,123	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	1,739,096	Other	1,225,427
County Clerk	—	Total Other Public Assistance	1,225,427
Grand Jury (Including Audit)	75,112	Total Public Assistance	87,090,871
District Attorney-Prosecution	8,336,681	Education	
District Attorney-Family Support	6,091,531	Total School Administration	—
Public Defender	5,714,301	Total Library Services	2,891,419
Court Appointed Counsel	—	Total Agricultural Education	175,730
Other	—	Total Other Education	—
Total Judicial	23,985,844	Total Education	3,067,149
Total Police Protection	23,584,895	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,396,035
Adult Detention	15,290,806	Total Cultural Services	—
Juvenile Detention	3,342,653	Total Veteran Memorial Building	426,288
Probation	9,479,644	Total Small Craft Harbors	—
Total Detention and Correction	28,113,103	Total Recreation and Cultural	6,822,323
Total Fire Protection	3,841,913	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,044,450
Protective Inspection		Total Interest on Long-Term Debt	3,051,175
Agricultural Commissioner	1,513,315	Total Interest on Short-Term Notes and Warrants	4,671,209
Building Inspector	—	Total Debt Service	10,766,834
Other	197,723	Total General County Expenditures Before Transfers	398,193,133
Total Protective Inspection	1,711,038	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	115,071	Operating Transfers Between Funds Other Than	—
Recorder	996,920	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 398,193,133
Emergency Services	—		
Planning and Zoning	8,900,463		
Pound	1,079,709		
Other	39,428		
Total Other Protection	11,131,591		
Total Public Protection	92,368,384		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 210,287,900	\$ 53,819,405	\$ 156,468,495

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - (Bostwick) Str-Impr/Paj.	1963	1983	2004	\$ 3,489,714	\$ 235,000	\$ 125,000	\$ 110,000
Total Special Assessment Bonds				3,489,714	235,000	125,000	110,000
Other Long-Term Debt Schedule							
Capital Lease	—	—	—	—	—	—	716,486
Compensated Absences	—	—	—	—	—	—	—
Def. Credits/State Dated Warrants	—	—	—	—	—	—	—
Landfill Closure and Postclosure	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	14,850,030
Loans Payable	—	—	—	—	—	—	2,590,855
Postclosure Landfill Liability	—	—	—	—	—	—	2,930,628
Total Other Long-Term Debt Schedule				—	—	—	21,087,999
County Total Bonds and Other Long-Term Debt				\$ 3,489,714	\$ 235,000	\$ 125,000	\$ 21,197,999
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 100,819,113					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$93,549,490 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Shasta

Taxes				Federal	
Property Taxes				Public Assistance Administration	11,192,876
County Wide Secured and Unsecured	\$	13,600,089		Public Assistance Programs	23,839,393
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	41,537
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		52,458		Community Development Block Grant	359,043
Total Property Taxes		13,652,547		Health Grants	5,865,226
Other Taxes				Other:	
Sales and Use Taxes		3,262,213		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		2,056,507		Office of Criminal Justice and Planning Programs	—
Property Transfer		641,240		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		544,726		District Attorney Programs	—
Timber Yield		343,256		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	12,164,439
Total Other Taxes		6,847,942		Total Federal	53,462,514
Total Taxes		20,500,489		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	2,323,589
Capital Outlay		74,692		Total Other Aid	2,323,589
Total Special Benefit Assessments		74,692		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	866,233
Animal Licenses		37,789		Property Tax Administrative Fees	—
Business Licenses		543,621		Auditing and Accounting Fees	8,104
Construction Permits		1,790,383		Communication Services	—
Road Privileges and Permits		20,119		Election Services	257,995
Zoning Permits		67,982		Legal Services	118,105
Franchises		694,241		Planning and Engineering Services	241,363
Other		181,625		Agricultural Services	138,439
Total Licenses Permits and Franchises		3,335,760		Civil Process Services	153,711
Fines, Forfeitures and Penalties				Court Fees and Costs	2,133,963
Vehicle Code Fines		837,347		Booking Fees	—
Other Court Fines		308,860		Estate Fees	139,257
Forfeitures and Penalties		1,351,782		Human Services	66,597
Penalties and Cost on Delinquent Taxes		2,003,311		Law Enforcement Services	1,528,605
Total Fines, Forfeitures and Penalties		4,501,300		Recording Fees	1,308,155
Revenue from Use of Money and Property				Road and Street Services	3,341,727
Interest		2,351,309		Health Fees	1,255,452
Rents and Concessions		416,010		Mental Health Services	1,386,910
Royalties		—		California Children Services	7,268
Total Revenue from the Use of Money and Property		2,767,319		Sanitation Services	108,236
Aid from Other Governmental Agencies				Institutional Care and Services	1,242,822
State				Library Services	42,166
Highway Users Tax		4,497,876		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		10,582,083		Other:	
Realignment from the Vehicle License Fee Fund		9,734,696		Personnel Services	—
Public Assistance Administration		10,662,664		Building Maintenance and Grounds	—
Public Assistance Programs		21,189,976		Administrative Services	—
Realignment for Social Services		6,406,500		Other	4,361,994
Health:				Total Charges for Current Services	18,707,102
Aid for Mental Health		2,699,046		Miscellaneous Revenue	
Realignment for Mental Health		5,455,225		Other Sales	353,878
Medically Indigent Adults		1,111,084		Tobacco Settlement	2,112,117
Alcohol and Drug Abuse		1,237,992		Welfare Repayments	—
Other Aid for Health		1,681,535		Cancelled Warrants	132
Realignment for Health Services		5,857,500		Other	1,242,464
Homeowners' Property Tax Relief		350,406		Total Miscellaneous Revenue	3,708,591
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		139,499		Sale of Fixed Assets	25,379
Public Safety Fund		10,545,296		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	132,664
Supplemental Law Enforcement Services Fund (SLESF/COPS)		396,404		Total Other Financing Sources	158,043
Office of Criminal Justice and Planning Programs		962,186		Total General County Revenues Before Transfers	214,040,322
Library		1,252,779		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		2,100,935		Operating Transfers Between Funds Other Than Governmental and Enterprise	290,033
Other		7,637,241		Total General County Revenues and Transfers In	\$ 214,330,355
Total State		104,500,923			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Shasta

General		Public Ways and Facilities	
Board of Supervisors	\$ 421,345	Total Roads	18,716,183
Clerk of the Board	194,849	Total Transportation Terminals	6,326
Administrative Officer	(31,770)	Total Transportation Systems	288,844
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	584,424	Total Public Ways and Facilities	19,011,353
Finance		Health	
Auditor-Controller	784,896	Total Public Health	9,640,286
Treasurer-Tax Collector	1,112,558	Total Medical Care	10,075,326
Assessor	2,772,190	Total Mental Health	16,829,877
Other	86,874	Total Drug and Alcohol Abuse Services	3,441,440
Total Finance	4,756,518	Total Health	39,986,929
Counsel		Sanitation	
County Counsel	482,121	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	482,121	Public Assistance	
Total Personnel	(273,237)	Welfare	
Total Elections	896,486	Administration	39,160,026
Total Communications	—	Aid Programs - Cash (Grants)	31,994,015
Total Property Management	—	Total Welfare	71,154,041
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	718,075	Total Social Services	—
Total Plant Acquisition	718,075	General Relief	
Total Promotion	673,988	Aid to Indigents	716,816
Total Other General	3,406,964	Indigent Burial	—
Total General	11,245,339	Total General Relief	716,816
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	174,599
Trial Court Maintenance of Effort (MOE)	1,044,700	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	379,782	Workforce Investment Act (WIA)	—
Other Trial Court	913,258	Other	4,531,454
County Clerk	189,566	Total Other Public Assistance	4,531,454
Grand Jury (Including Audit)	25,745	Total Public Assistance	76,576,910
District Attorney-Prosecution	4,037,638	Education	
District Attorney-Family Support	8,050,107	Total School Administration	—
Public Defender	4,314,670	Total Library Services	1,262,508
Court Appointed Counsel	—	Total Agricultural Education	156,582
Other	924,890	Total Other Education	—
Total Judicial	19,880,356	Total Education	1,419,090
Total Police Protection	11,788,343	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	35,158
Adult Detention	10,387,111	Total Cultural Services	—
Juvenile Detention	2,910,816	Total Veteran Memorial Building	89,701
Probation	4,912,542	Total Small Craft Harbors	—
Total Detention and Correction	18,210,469	Total Recreation and Cultural	124,859
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	850,696
Protective Inspection		Total Interest on Long-Term Debt	979,041
Agricultural Commissioner	1,006,126	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,012,316	Total Debt Service	1,829,737
Other	—	Total General County Expenditures Before Transfers	206,161,457
Total Protective Inspection	2,018,442	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	46,172	Operating Transfers Between Funds Other Than	—
Recorder	676,679	Governmental and Enterprise	1,919,418
Coroner	806,152	Total General County Expenditures and Transfers Out \$	208,080,875
Emergency Services	877,434		
Planning and Zoning	835,350		
Pound	538,691		
Other	289,152		
Total Other Protection	4,069,630		
Total Public Protection	55,967,240		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 80,870,984	\$ 27,431,114	\$ 53,439,870

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - Spec. Dist. Imprv. #1	1979	1981	2020	\$ 4,325,883	\$ 2,570,157	\$ 2,570,157	\$ —
1915 Act - Spec. Dist. Imprv. #2	1983	1985	2003	1,825,611	1,659,723	1,659,723	—
1915 Act - Water Service Imprv's.	1990	1990	2020	1,290,000	861,000	52,000	809,000
1915 Act - Spec. Dist. Imprv. #3	1998	1999	2038	708,357	6,357	6,357	—
Total Special Assessment Bonds				8,149,851	5,097,237	4,288,237	809,000
State Construction Loans							
Cnty Jail Energy Conservation Loan	1997	—	—	290,000	—	160,995	46,511
Total State Construction Loans				290,000	—	160,995	46,511
Other Long-Term Debt Schedule							
Mini-Computer Purchase	—	—	—	—	—	—	—
Compensated Absences Payable	—	—	—	—	—	—	—
Landfill Closure Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	8,308,549
Computer Acquisition	—	—	—	—	—	—	104,813
Fire Engine Capital Lease	—	—	—	—	—	—	372,456
Postclosure Landfill Liability	—	—	—	—	—	—	9,290,467
Total Other Long-Term Debt Schedule				—	—	—	18,076,285
County Total Bonds and Other Long-Term Debt				\$ 8,439,851	\$ 5,097,237	\$ 4,449,232	\$ 18,931,796
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	32,359,766					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 30,059
Local Cash Grants	253,000
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	123,149
Total Revenues	406,208
Purchased Transportation	—
Other Expenses	406,208
Total Expenses	406,208
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	45,580
Total Operating Expenses		256,576
Net Operating Income (Loss)		(210,996)
Total Non-Operating Revenue		186,782
Total Non-Operating Expenses		4,139
Income (Loss) Before Operating Transfers		(28,353)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(28,353)
Current Year Capital Outlay (Enterprise Activity)	\$	174,265

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,345,586
Total Operating Expenses		4,658,157
Net Operating Income (Loss)		(2,312,571)
Total Non-Operating Revenues		287,417
Total Non-Operating Expenses		272,297
Income (Loss) Before Operating Transfers		(2,297,451)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(2,297,451)
Current Year Capital Outlay (Enterprise Activity)	\$	121,324

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Sierra

Taxes			Federal	
Property Taxes			Public Assistance Administration	258,101
County Wide Secured and Unsecured	\$	2,167,227	Public Assistance Programs	210,582
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		12,953	Community Development Block Grant	—
Total Property Taxes		2,180,180	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		103,711	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	113,731
Property Transfer		23,506	DEA Programs/Drug and Alcohol Programs	12,125
Transient Lodging		252,915	District Attorney Programs	—
Timber Yield		49,074	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	971,780
Total Other Taxes		429,206	Total Federal	1,566,319
Total Taxes		2,609,386	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	33,939
Capital Outlay		—	Total Other Aid	33,939
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	8,093
Animal Licenses		1,583	Property Tax Administrative Fees	55,130
Business Licenses		—	Auditing and Accounting Fees	—
Construction Permits		74,941	Communication Services	—
Road Privileges and Permits		—	Election Services	9,587
Zoning Permits		6,665	Legal Services	19,852
Franchises		27,446	Planning and Engineering Services	8,331
Other		4,407	Agricultural Services	—
Total Licenses Permits and Franchises		115,042	Civil Process Services	2,070
Fines, Forfeitures and Penalties			Court Fees and Costs	—
Vehicle Code Fines		—	Booking Fees	—
Other Court Fines		94,745	Estate Fees	—
Forfeitures and Penalties		—	Human Services	—
Penalties and Cost on Delinquent Taxes		22,691	Law Enforcement Services	54,130
Total Fines, Forfeitures and Penalties		117,436	Recording Fees	24,608
Revenue from Use of Money and Property			Road and Street Services	362,796
Interest		191,374	Health Fees	16,274
Rents and Concessions		7,200	Mental Health Services	10,784
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		198,574	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	65,750
State			Library Services	1,480
Highway Users Tax		831,850	Park and Recreation Fees	34,720
Motor Vehicle In-Lieu Tax		247,127	Other:	
Realignment from the Vehicle License Fee Fund		388,453	Personnel Services	—
Public Assistance Administration		618,363	Building Maintenance and Grounds	—
Public Assistance Programs		259,768	Administrative Services	950,635
Realignment for Social Services		305,522	Other	210,011
Health:			Total Charges for Current Services	1,834,251
Aid for Mental Health		61,848	Miscellaneous Revenue	
Realignment for Mental Health		238,172	Other Sales	8,274
Medically Indigent Adults		—	Tobacco Settlement	41,803
Alcohol and Drug Abuse		590,232	Welfare Repayments	—
Other Aid for Health		452,349	Cancelled Warrants	—
Realignment for Health Services		95,633	Other	259,079
Homeowners' Property Tax Relief		33,576	Total Miscellaneous Revenue	309,156
Open Space Tax Relief		45,986	Other Financing Sources	
SB90 Mandated Costs		13,928	Sale of Fixed Assets	—
Public Safety Fund		102,406	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		114,341	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	14,065,127
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		500,000	Operating Transfers Between Funds Other Than	—
Other		2,381,470	Governmental and Enterprise	—
Total State		7,281,024	Total General County Revenues and Transfers In	\$ 14,065,127

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities	
Board of Supervisors	\$ 190,760	Total Roads	3,283,312
Clerk of the Board	174,913	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	365,673	Total Public Ways and Facilities	3,283,312
Finance		Health	
Auditor-Controller	241,932	Total Public Health	755,618
Treasurer-Tax Collector	227,805	Total Medical Care	—
Assessor	452,779	Total Mental Health	376,875
Other	43,034	Total Drug and Alcohol Abuse Services	707,540
Total Finance	965,550	Total Health	1,840,033
Counsel		Sanitation	
County Counsel	294,871	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	294,871	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	46,277	Administration	770,738
Total Communications	162,544	Aid Programs - Cash (Grants)	584,314
Total Property Management	181,955	Total Welfare	1,355,052
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	330,317
Courts	—	Other	355,294
Other	—	Total Social Services	685,611
Total Plant Acquisition	—	General Relief	
Total Promotion	42,679	Aid to Indigents	—
Total Other General	75,183	Indigent Burial	—
Total General	2,134,732	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	42,537	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	18,493	Workforce Investment Act (WIA)	—
Other Trial Court	16,745	Other	63,464
County Clerk	—	Total Other Public Assistance	63,464
Grand Jury (Including Audit)	24,976	Total Public Assistance	2,104,127
District Attorney-Prosecution	183,236	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	60,893	Total Library Services	36,193
Court Appointed Counsel	37,161	Total Agricultural Education	11,686
Other	4,961	Total Other Education	—
Total Judicial	389,002	Total Education	47,879
Total Police Protection	2,340,416	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	235,120
Adult Detention	135,636	Total Cultural Services	—
Juvenile Detention	10,220	Total Veteran Memorial Building	—
Probation	247,643	Total Small Craft Harbors	—
Total Detention and Correction	393,499	Total Recreation and Cultural	235,120
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	122,745
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	16,855	Total Interest on Short-Term Notes and Warrants	24,161
Building Inspector	196,512	Total Debt Service	146,906
Other	—	Total General County Expenditures Before Transfers	13,583,573
Total Protective Inspection	213,367	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	66,206
Local Agency Formation Commission (LAFCO)	1,933	Operating Transfers Between Funds Other Than	—
Recorder	174,913	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out \$	13,649,779
Emergency Services	34,053		
Planning and Zoning	205,182		
Pound	34,790		
Other	4,309		
Total Other Protection	455,180		
Total Public Protection	3,791,464		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,806,365	\$ 2,935,042	\$ 1,871,323

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 186,205
Closure/Postclosure	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Closure/Postclosure	—	—	—	—	—	—	684,251
Compensated Absences	—	—	—	—	—	—	487,829
Total Other Long-Term Debt Schedule				—	—	—	1,358,285
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,358,285

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 6,544
Local Cash Grants	43,899
State Cash Grants	—
Federal Cash Grants	15,000
Other Revenues	—
Total Revenues	65,443
Purchased Transportation	64,479
Other Expenses	964
Total Expenses	65,443
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	9,402
Net Operating Income (Loss)	(9,402)
Total Non-Operating Revenue	29,514
Total Non-Operating Expenses	5,003
Income (Loss) Before Operating Transfers	15,109
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 15,109
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 289,649
Total Operating Expenses	417,533
Net Operating Income (Loss)	(127,884)
Total Non-Operating Revenues	51,508
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(76,376)
Transfers In from the County	66,206
Transfers Out to the County	—
Net Transfers In (Out)	66,206
Net Income (Loss)	\$ (10,170)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Siskiyou

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 6,100,245
Less Than County Wide Funds - Secured and Unsecured	35,419
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	616,125

Total Property Taxes **6,751,789**

Other Taxes

Sales and Use Taxes	542,549
Transportation Tax (Non-Transit)	252,200
Property Transfer	121,960
Transient Lodging	472,582
Timber Yield	289,650
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	234

Total Other Taxes **1,679,175**

Total Taxes **8,430,964**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	67,297
Business Licenses	116,729
Construction Permits	487,939
Road Privileges and Permits	—
Zoning Permits	15,596
Franchises	318,002
Other	156,289

Total Licenses Permits and Franchises **1,161,852**

Fines, Forfeitures and Penalties

Vehicle Code Fines	824,379
Other Court Fines	1,817,864
Forfeitures and Penalties	321,612
Penalties and Cost on Delinquent Taxes	116,996

Total Fines, Forfeitures and Penalties **3,080,851**

Revenue from Use of Money and Property

Interest	877,911
Rents and Concessions	430,438
Royalties	—

Total Revenue from the Use of Money and Property **1,308,349**

Aid from Other Governmental Agencies

State

Highway Users Tax	2,951,875
Motor Vehicle In-Lieu Tax	3,138,403
Realignment from the Vehicle License Fee Fund	2,676,423
Public Assistance Administration	5,042,131
Public Assistance Programs	2,126,776
Realignment for Social Services	2,361,524

Health:

Aid for Mental Health	4,696,739
Realignment for Mental Health	1,233,766
Medically Indigent Adults	—
Alcohol and Drug Abuse	610,906
Other Aid for Health	670,373
Realignment for Health Services	858,985
Homeowners' Property Tax Relief	159,631
Open Space Tax Relief	763,925
SB90 Mandated Costs	65,936
Public Safety Fund	2,016,090

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,278,431
Office of Criminal Justice and Planning Programs	548,503
Library	77,781
District Attorney Programs	33,992
Law Enforcement	448,139
Other	4,359,368

Total State **36,119,697**

Federal

Public Assistance Administration	6,055,946
Public Assistance Programs	5,347,498
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	205,921

Other:

Community Oriented Policing Services (COPS)	184,445
Office of Criminal Justice and Planning Programs	138,408
DEA Programs/Drug and Alcohol Programs	693,507
District Attorney Programs	39,207
Aging Programs	—
Senior Citizens Programs	—
Road Projects	3,243,982
Law Enforcement	130,859
Other	6,041,612

Total Federal **22,081,385**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	243,476

Total Other Aid **243,476**

Charges for Current Services

Assessments and Tax Collection Fees	85,474
Property Tax Administrative Fees	184,135
Auditing and Accounting Fees	4,150
Communication Services	5,005
Election Services	48,010
Legal Services	47,915
Planning and Engineering Services	105,886
Agricultural Services	229,620
Civil Process Services	71,356
Court Fees and Costs	15,632
Booking Fees	133,393
Estate Fees	23,766
Human Services	15,896
Law Enforcement Services	1,438,372
Recording Fees	484,561
Road and Street Services	98,812
Health Fees	354,461
Mental Health Services	118,386
California Children Services	1,972
Sanitation Services	—
Institutional Care and Services	163,032
Library Services	13,641
Park and Recreation Fees	2,239

Other:

Personnel Services	2,603,951
Building Maintenance and Grounds	—
Administrative Services	—
Other	1,375,203

Total Charges for Current Services **7,624,868**

Miscellaneous Revenue

Other Sales	87,241
Tobacco Settlement	574,558
Welfare Repayments	205,468
Cancelled Warrants	8,437
Other	369,847

Total Miscellaneous Revenue **1,245,551**

Other Financing Sources

Sale of Fixed Assets	43,761
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources **43,761**

Total General County Revenues Before Transfers **81,340,754**

Transfers In

Total Transfers In from Enterprises	171,063
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In **\$ 81,511,817**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 330,187	Total Roads	13,882,339
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	409,430	Total Transportation Systems	14,966
Other	26,306	Total Parking Facilities	—
Total Legislative and Administrative	765,923	Total Public Ways and Facilities	13,897,305
Finance		Health	
Auditor-Controller	981,784	Total Public Health	5,191,820
Treasurer-Tax Collector	823,813	Total Medical Care	37,184
Assessor	1,192,529	Total Mental Health	6,101,438
Other	—	Total Drug and Alcohol Abuse Services	1,574,313
Total Finance	2,998,126	Total Health	12,904,755
Counsel		Sanitation	
County Counsel	770,896	Total Refuse Collection and Disposal	10,216
Other	—	Total Sanitation	10,216
Total Counsel	770,896	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	377,341	Administration	6,858,339
Total Communications	—	Aid Programs - Cash (Grants)	4,512,567
Total Property Management	546,038	Total Welfare	11,370,906
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,168,539
Courts	—	Other	—
Other	375,765	Total Social Services	6,168,539
Total Plant Acquisition	375,765	General Relief	
Total Promotion	340,083	Aid to Indigents	240,937
Total Other General	1,305,493	Indigent Burial	6,863
Total General	7,479,665	Total General Relief	247,800
Public Protection		Total Care of Court Wards	145,787
Judicial		Total Veteran Services	66,780
Trial Court Maintenance of Effort (MOE)	615,581	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	328,771	Workforce Investment Act (WIA)	—
Other Trial Court	254,430	Other	234,043
County Clerk	159,405	Total Other Public Assistance	234,043
Grand Jury (Including Audit)	24,020	Total Public Assistance	18,233,855
District Attorney-Prosecution	1,732,147	Education	
District Attorney-Family Support	2,902,733	Total School Administration	—
Public Defender	558,786	Total Library Services	831,186
Court Appointed Counsel	326,002	Total Agricultural Education	138,094
Other	5,000	Total Other Education	—
Total Judicial	6,906,875	Total Education	969,280
Total Police Protection	7,761,404	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	204
Adult Detention	3,308,861	Total Cultural Services	93,326
Juvenile Detention	1,006,887	Total Veteran Memorial Building	—
Probation	1,350,296	Total Small Craft Harbors	—
Total Detention and Correction	5,666,044	Total Recreation and Cultural	93,530
Total Fire Protection	357,980	Debt Service	
Total Flood Control - Soil and Water Conservation	330,000	Total Retirement of Long-Term Debt	84,462
Protective Inspection		Total Interest on Long-Term Debt	32,194
Agricultural Commissioner	1,033,590	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	368,852	Total Debt Service	116,656
Other	—	Total General County Expenditures Before Transfers	78,069,615
Total Protective Inspection	1,402,442	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	15,372	Operating Transfers Between Funds Other Than	—
Recorder	275,885	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out \$	78,069,615
Emergency Services	768,602		
Planning and Zoning	611,113		
Pound	160,952		
Other	107,684		
Total Other Protection	1,939,608		
Total Public Protection	24,364,353		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 31,313,579	\$ 7,572,269	\$ 23,741,310

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Airport Construction 1	—	—	—	—	—	—	\$ 8,008
Airport Construction 2	—	—	—	—	—	—	22,733
Lease/Purchase Copier Welfare	—	—	—	—	—	—	—
99-01 Sheriff Sharp Copier	—	—	—	—	—	—	5,688
99-02 Jail Van	—	—	—	—	—	—	16,424
99-03 Sheriff-Ford Expedition	—	—	—	—	—	—	11,307
99-04 Sheriff Chevy Tahoe	—	—	—	—	—	—	14,399
99-05 Sheriff Ford Crew Cab	—	—	—	—	—	—	15,749
99-06 Sheriff Ford Explorer	—	—	—	—	—	—	10,513
99-07 Sheriff Chevy Tahoe	—	—	—	—	—	—	15,358
99-08 Sheriff Subaru Legacy	—	—	—	—	—	—	—
Clerks Voting System	—	—	—	—	—	—	276,686
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Dump Closure Liability	—	—	—	—	—	—	2,321,368
Solid Waste Facility Compliance	—	—	—	—	—	—	466,667
01-02-01 BHS Ford Explorer	—	—	—	—	—	—	24,912
02/03 Compens. Absences (GLTD)	—	—	—	—	—	—	2,087,246
02/03 Compensated Absences	—	—	—	—	—	—	56,600
Total Other Long-Term Debt Schedule				—	—	—	5,353,658
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,353,658
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ —					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 154,404
Local Cash Grants	419,999
State Cash Grants	166,556
Federal Cash Grants	—
Other Revenues	21,046
Total Revenues	762,005
Purchased Transportation	—
Other Expenses	962,539
Total Expenses	962,539
Net Transit Income (Loss)	(200,534)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (200,534)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	74,684
Total Operating Expenses		130,029
Net Operating Income (Loss)		(55,345)
Total Non-Operating Revenue		82,752
Total Non-Operating Expenses		2,497
Income (Loss) Before Operating Transfers		24,910
Transfers In from the County		—
Transfers Out to the County		23,886
Net Transfers In (Out)		(23,886)
Net Income (Loss)	\$	1,024
Current Year Capital Outlay (Enterprise Activity)	\$	10,750

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,119,127
Total Operating Expenses		3,228,245
Net Operating Income (Loss)		(1,109,118)
Total Non-Operating Revenues		70,878
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(1,038,240)
Transfers In from the County		—
Transfers Out to the County		147,177
Net Transfers In (Out)		(147,177)
Net Income (Loss)	\$	(1,185,417)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Solano

Taxes		Federal	
Property Taxes		Public Assistance Administration	35,987,107
County Wide Secured and Unsecured	\$ 40,721,347	Public Assistance Programs	54,760,852
Less Than County Wide Funds - Secured and Unsecured	4,071,581	Health Administration	319,766
Voter Approved Indebtedness	1	Workforce Investment Act (WIA)	6,617,206
Prior Year Secured and Unsecured	28,540	Community Development Block Grant	224,899
Total Property Taxes	44,821,469	Health Grants	2,332,169
Other Taxes		Other:	
Sales and Use Taxes	2,085,141	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)	1,013,953	Office of Criminal Justice and Planning Programs	—
Property Transfer	2,208,779	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging	—	District Attorney Programs	—
Timber Yield	—	Aging Programs	—
Aircraft	—	Senior Citizens Programs	—
Construction Development Taxes	—	Road Projects	—
Utility Users Tax	—	Law Enforcement	—
Other	3,683,674	Other	—
Total Other Taxes	8,991,547	Total Federal	100,241,999
Total Taxes	53,813,016	Other Aid	
Special Benefit Assessments		Other In-Lieu Taxes	—
Operations	—	Other Governmental Agencies	11,008,250
Capital Outlay	—	Total Other Aid	11,008,250
Total Special Benefit Assessments	—	Charges for Current Services	
Licenses, Permits and Franchises		Assessments and Tax Collection Fees	2,956,600
Animal Licenses	121,152	Property Tax Administrative Fees	—
Business Licenses	799,153	Auditing and Accounting Fees	1,239,889
Construction Permits	6,659,717	Communication Services	—
Road Privileges and Permits	147,999	Election Services	426,625
Zoning Permits	134,324	Legal Services	1,034,743
Franchises	825,279	Planning and Engineering Services	441,820
Other	1,216,721	Agricultural Services	50,440
Total Licenses Permits and Franchises	9,904,345	Civil Process Services	229,599
Fines, Forfeitures and Penalties		Court Fees and Costs	1,964,692
Vehicle Code Fines	3,236,488	Booking Fees	—
Other Court Fines	1,973,609	Estate Fees	70,862
Forfeitures and Penalties	1,105,453	Human Services	104,158
Penalties and Cost on Delinquent Taxes	3,912,593	Law Enforcement Services	1,427,866
Total Fines, Forfeitures and Penalties	10,228,143	Recording Fees	3,167,665
Revenue from Use of Money and Property		Road and Street Services	745,017
Interest	8,260,131	Health Fees	3,153,373
Rents and Concessions	495,641	Mental Health Services	7,574,442
Royalties	152,581	California Children Services	2,979,803
Total Revenue from the Use of Money and Property	8,908,353	Sanitation Services	—
Aid from Other Governmental Agencies		Institutional Care and Services	391,470
State		Library Services	3,269,922
Highway Users Tax	6,189,694	Park and Recreation Fees	351,338
Motor Vehicle In-Lieu Tax	27,799,583	Other:	
Realignment from the Vehicle License Fee Fund	11,573,249	Personnel Services	—
Public Assistance Administration	8,735,666	Building Maintenance and Grounds	—
Public Assistance Programs	15,027,238	Administrative Services	2,109,449
Realignment for Social Services	11,136,352	Other	12,563,011
Health:		Total Charges for Current Services	46,252,784
Aid for Mental Health	22,978,085	Miscellaneous Revenue	
Realignment for Mental Health	—	Other Sales	162,738
Medically Indigent Adults	—	Tobacco Settlement	4,771,547
Alcohol and Drug Abuse	1,828,992	Welfare Repayments	—
Other Aid for Health	21,669,088	Cancelled Warrants	—
Realignment for Health Services	4,737,130	Other	5,740,617
Homeowners' Property Tax Relief	1,095,267	Total Miscellaneous Revenue	10,674,902
Open Space Tax Relief	704,917	Other Financing Sources	
SB90 Mandated Costs	696,633	Sale of Fixed Assets	45,595
Public Safety Fund	24,658,952	Proceeds from the Sale of Bonds	—
Other:		Other Long-Term Debt Proceeds	30,023,925
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—	Total Other Financing Sources	30,069,520
Office of Criminal Justice and Planning Programs	—	Total General County Revenues Before Transfers	461,503,596
Library	1,185,802	Transfers In	
District Attorney Programs	1,739,728	Total Transfers In from Enterprises	—
Law Enforcement	4,539,320	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other	14,106,588		
Total State	180,402,284	Total General County Revenues and Transfers In	\$ 461,503,596

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,022,058	Total Roads	17,739,127
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,387,227	Total Transportation Systems	—
Other	976,303	Total Parking Facilities	—
Total Legislative and Administrative	4,385,588	Total Public Ways and Facilities	17,739,127
Finance		Health	
Auditor-Controller	2,743,932	Total Public Health	24,958,034
Treasurer-Tax Collector	1,958,279	Total Medical Care	11,013,880
Assessor	3,125,226	Total Mental Health	36,150,220
Other	—	Total Drug and Alcohol Abuse Services	4,355,505
Total Finance	7,827,437	Total Health	76,477,639
Counsel		Sanitation	
County Counsel	1,755,868	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,755,868	Public Assistance	
Total Personnel	1,362,660	Welfare	
Total Elections	2,021,672	Administration	53,267,619
Total Communications	—	Aid Programs - Cash (Grants)	53,331,287
Total Property Management	152,842	Total Welfare	106,598,906
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,558,626
Courts	13,973	Other	3,300,232
Other	21,627,310	Total Social Services	8,858,858
Total Plant Acquisition	21,641,283	General Relief	
Total Promotion	95,981	Aid to Indigents	5,310,840
Total Other General	10,963,663	Indigent Burial	9,902
Total General	50,206,994	Total General Relief	5,320,742
Public Protection		Total Care of Court Wards	235,455
Judicial		Total Veteran Services	409,257
Trial Court Maintenance of Effort (MOE)	8,951,419	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	819,079	Workforce Investment Act (WIA)	6,410,033
Other Trial Court	3,198,815	Other	203,248
County Clerk	—	Total Other Public Assistance	6,613,281
Grand Jury (Including Audit)	107,164	Total Public Assistance	128,036,499
District Attorney-Prosecution	11,168,380	Education	
District Attorney-Family Support	13,085,815	Total School Administration	—
Public Defender	7,528,154	Total Library Services	11,335,670
Court Appointed Counsel	—	Total Agricultural Education	239,191
Other	3,073,422	Total Other Education	—
Total Judicial	47,932,248	Total Education	11,574,861
Total Police Protection	39,019,823	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	767,468
Adult Detention	3,991,210	Total Cultural Services	—
Juvenile Detention	6,818,952	Total Veteran Memorial Building	26,607
Probation	19,423,420	Total Small Craft Harbors	—
Total Detention and Correction	30,233,582	Total Recreation and Cultural	794,075
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	29,949,491
Protective Inspection		Total Interest on Long-Term Debt	3,771,896
Agricultural Commissioner	1,821,501	Total Interest on Short-Term Notes and Warrants	2,036,399
Building Inspector	852,521	Total Debt Service	35,757,786
Other	—	Total General County Expenditures Before Transfers	452,295,855
Total Protective Inspection	2,674,022	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	253,742	Operating Transfers Between Funds Other Than	—
Recorder	1,630,624	Governmental and Enterprise	—
Coroner	924,598	Total General County Expenditures and Transfers Out	\$ 452,295,855
Emergency Services	375,152		
Planning and Zoning	6,324,871		
Pound	1,329,334		
Other	1,010,878		
Total Other Protection	11,849,199		
Total Public Protection	131,708,874		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 320,578,396	\$ 49,344,175	\$ 271,234,221

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Solano

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Lib. Auth. Refund. Rev. Bonds	1977	1977	2001	\$ 2,170,000	\$ —	\$ —	\$ —
Lib. Auth. Refund. Rev. Bonds	1977	1977	2001	2,175,000	2,175,000	2,175,000	—
Total Revenue Bonds				4,345,000	2,175,000	2,175,000	—
State Construction Loans							
CA Energy Commission	2001	—	—	1,027,088	—	—	924,379
Total State Construction Loans				1,027,088	—	—	924,379
Other Long-Term Debt Schedule							
Kidder Avenue	—	—	—	—	—	—	—
Motorola	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
2001 Refunding - COP	—	—	—	—	—	—	17,345,000
Advanta Bank Corp Lease	—	—	—	—	—	—	1,476
Ameritech/SBC Capital Svcs	—	—	—	—	—	—	406,587
Compensated Absences	—	—	—	—	—	—	13,373,244
DCSS Inserter/Folding Machine	—	—	—	—	—	—	—
Pitney Bowes CC/Gen Svcs	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	31,126,307
County Total Bonds and Other Long-Term Debt				\$ 5,372,088	\$ 2,175,000	\$ 2,175,000	\$ 32,050,686

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 55,049,469

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>—</u>
Purchased Transportation	—
Other Expenses	—
Total Expenses	<u>—</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	—
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 789,736
Total Operating Expenses	1,014,058
Net Operating Income (Loss)	(224,322)
Total Non-Operating Revenue	200,648
Total Non-Operating Expenses	165,141
Income (Loss) Before Operating Transfers	(188,815)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (188,815)
Current Year Capital Outlay (Enterprise Activity)	\$ 173,099

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Fouts Springs YF

Total Operating Revenue	\$ 3,746,990
Total Operating Expense	4,204,310
Net Operating Income (Loss)	(457,320)
Total Non-Operating Revenue	750,356
Total Non-Operating Expenses	309,923
Income (Loss) Before Operating Transfers	(16,887)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (16,887)
Current Year Capital Outlay	\$ 95,396

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$437,119 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Sonoma

Taxes				Federal		
Property Taxes				Public Assistance Administration		21,321,111
County Wide Secured and Unsecured	\$	88,198,194		Public Assistance Programs		5,153,429
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration		6,768
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)		34,553
Prior Year Secured and Unsecured		70,522		Community Development Block Grant		—
Total Property Taxes		88,268,716		Health Grants		—
Other Taxes				Other:		
Sales and Use Taxes		12,234,046		Community Oriented Policing Services (COPS)		—
Transportation Tax (Non-Transit)		21,801		Office of Criminal Justice and Planning Programs		107,943
Property Transfer		4,538,867		DEA Programs/Drug and Alcohol Programs		—
Transient Lodging		5,508,175		District Attorney Programs		11,212,045
Timber Yield		56,352		Aging Programs		1,304,982
Aircraft		—		Senior Citizens Programs		—
Construction Development Taxes		—		Road Projects		6,420,330
Utility Users Tax		—		Law Enforcement		124,502
Other		1,604		Other		11,369,246
Total Other Taxes		22,360,845		Total Federal		57,054,909
Total Taxes		110,629,561		Other Aid		
Special Benefit Assessments				Other In-Lieu Taxes		—
Operations		—		Other Governmental Agencies		8,185,251
Capital Outlay		—		Total Other Aid		8,185,251
Total Special Benefit Assessments		—		Charges for Current Services		
Licenses, Permits and Franchises				Assessments and Tax Collection Fees		6,922,848
Animal Licenses		351,802		Property Tax Administrative Fees		1,564,822
Business Licenses		1,325,373		Auditing and Accounting Fees		1,955,586
Construction Permits		7,615,505		Communication Services		314,761
Road Privileges and Permits		116,620		Election Services		761,787
Zoning Permits		—		Legal Services		1,189,177
Franchises		2,060,094		Planning and Engineering Services		2,615,459
Other		1,095,987		Agricultural Services		263,387
Total Licenses Permits and Franchises		12,565,381		Civil Process Services		222,161
Fines, Forfeitures and Penalties				Court Fees and Costs		945,063
Vehicle Code Fines		239,506		Booking Fees		1,270,649
Other Court Fines		4,167,665		Estate Fees		151,102
Forfeitures and Penalties		2,156,703		Human Services		102,104
Penalties and Cost on Delinquent Taxes		2,203,000		Law Enforcement Services		993,944
Total Fines, Forfeitures and Penalties		8,766,874		Recording Fees		4,579,864
Revenue from Use of Money and Property				Road and Street Services		11,331,895
Interest		13,551,431		Health Fees		2,753,185
Rents and Concessions		632,008		Mental Health Services		1,973,297
Royalties		—		California Children Services		—
Total Revenue from the Use of Money and Property		14,183,439		Sanitation Services		—
Aid from Other Governmental Agencies				Institutional Care and Services		7,230,272
State				Library Services		17,091
Highway Users Tax		9,454,502		Park and Recreation Fees		5,026,593
Motor Vehicle In-Lieu Tax		30,202,760		Other:		
Realignment from the Vehicle License Fee Fund		20,855,844		Personnel Services		1,140
Public Assistance Administration		45,281,844		Building Maintenance and Grounds		—
Public Assistance Programs		20,583,795		Administrative Services		—
Realignment for Social Services		11,133,730		Other		18,209,852
Health:				Total Charges for Current Services		70,396,039
Aid for Mental Health		6,424,062		Miscellaneous Revenue		
Realignment for Mental Health		9,721,211		Other Sales		2,121,260
Medically Indigent Adults		—		Tobacco Settlement		65,836,150
Alcohol and Drug Abuse		—		Welfare Repayments		2,477
Other Aid for Health		16,533,005		Cancelled Warrants		—
Realignment for Health Services		7,235,134		Other		7,246,829
Homeowners' Property Tax Relief		1,400,280		Total Miscellaneous Revenue		75,206,716
Open Space Tax Relief		421,348		Other Financing Sources		
SB90 Mandated Costs		3,234,011		Sale of Fixed Assets		—
Public Safety Fund		32,376,221		Proceeds from the Sale of Bonds		—
Other:				Other Long-Term Debt Proceeds		—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources		—
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers		627,062,008
Library		—		Transfers In		
District Attorney Programs		—		Total Transfers In from Enterprises		—
Law Enforcement		—		Operating Transfers Between Funds Other Than		—
Other		55,216,091		Governmental and Enterprise		—
Total State		270,073,838		Total General County Revenues and Transfers In	\$	627,062,008

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,564,800	Total Roads	35,967,512
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,739,410	Total Transportation Systems	—
Other	661,230	Total Parking Facilities	—
Total Legislative and Administrative	3,965,440	Total Public Ways and Facilities	35,967,512
Finance		Health	
Auditor-Controller	7,072,536	Total Public Health	46,732,212
Treasurer-Tax Collector	3,517,113	Total Medical Care	—
Assessor	7,267,644	Total Mental Health	35,047,781
Other	735,802	Total Drug and Alcohol Abuse Services	10,447,610
Total Finance	18,593,095	Total Health	92,227,603
Counsel		Sanitation	
County Counsel	3,302,663	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,302,663	Public Assistance	
Total Personnel	3,036,275	Welfare	
Total Elections	2,463,206	Administration	61,776,720
Total Communications	1,387,043	Aid Programs - Cash (Grants)	32,969,037
Total Property Management	12,716,831	Total Welfare	94,745,757
Plant Acquisition		Social Services	
Jails	3,869,259	Administration and Programs	11,054,587
Courts	162,593	Other	—
Other	24,619,983	Total Social Services	11,054,587
Total Plant Acquisition	28,651,835	General Relief	
Total Promotion	3,147,909	Aid to Indigents	587,029
Total Other General	19,165,231	Indigent Burial	—
Total General	96,429,528	Total General Relief	587,029
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	361,327
Trial Court Maintenance of Effort (MOE)	8,479,465	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	924,710	Workforce Investment Act (WIA)	—
Other Trial Court	5,492,208	Other	5,147,291
County Clerk	552,868	Total Other Public Assistance	5,147,291
Grand Jury (Including Audit)	52,227	Total Public Assistance	111,895,991
District Attorney-Prosecution	11,149,573	Education	
District Attorney-Family Support	15,434,070	Total School Administration	—
Public Defender	5,269,693	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	486,859
Other	—	Total Other Education	—
Total Judicial	47,354,814	Total Education	486,859
Total Police Protection	38,530,478	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,394,341
Adult Detention	38,336,043	Total Cultural Services	—
Juvenile Detention	17,882,396	Total Veteran Memorial Building	1,222,907
Probation	9,516,467	Total Small Craft Harbors	—
Total Detention and Correction	65,734,906	Total Recreation and Cultural	8,617,248
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,859,071
Protective Inspection		Total Interest on Long-Term Debt	8,365,824
Agricultural Commissioner	2,180,980	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	15,224,895
Other	517,392	Total General County Expenditures Before Transfers	535,645,902
Total Protective Inspection	2,698,372	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,421,064	Governmental and Enterprise	—
Coroner	1,479,881	Total General County Expenditures and Transfers Out	\$ 535,645,902
Emergency Services	1,122,392		
Planning and Zoning	14,138,717		
Pound	1,889,230		
Other	426,412		
Total Other Protection	20,477,696		
Total Public Protection	174,796,266		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 377,250,762	\$ 163,992,913	\$ 213,257,849

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sonoma

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Fund Obligation	1993	1993	2013	\$ 97,400,000	\$ 97,400,000	\$ 10,100,000	\$ 87,300,000
Total Pension Obligation Bonds				97,400,000	97,400,000	10,100,000	87,300,000
Special Assessment Bonds							
1915 Act - Road and Sewer Imprvmts.	1982	1982	2011	32,787,075	32,787,075	23,648,642	9,138,433
Total Special Assessment Bonds				32,787,075	32,787,075	23,648,642	9,138,433
Certificates of Participation							
Refuse Ent. Landfill COP	1995	1996	2005	8,035,000	—	—	—
Total Certificates of Participation				8,035,000	—	—	—
State Construction Loans							
Marina Air. Hangars	1984	—	—	10,079,428	—	2,221,797	9,570,444
Total State Construction Loans				10,079,428	—	2,221,797	9,570,444
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Pre/Post Closure Landfill Liability	—	—	—	—	—	—	—
Various Short-Term Capital Leases	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	16,719,000
Postclosure Landfill Liability	—	—	—	—	—	—	19,849,000
Various Short-Term Capital Leases	—	—	—	—	—	—	2,450,039
Total Other Long-Term Debt Schedule				—	—	—	39,018,039
County Total Bonds and Other Long-Term Debt				\$ 148,301,503	\$ 130,187,075	\$ 35,970,439	\$ 145,026,916

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 83,983,423
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,645,259
Local Cash Grants	5,647,456
State Cash Grants	821,037
Federal Cash Grants	30,000
Other Revenues	209,038
Total Revenues	8,352,790
Purchased Transportation	5,023,647
Other Expenses	3,120,703
Total Expenses	8,144,350
Net Transit Income (Loss)	208,440
Gain or Loss on Disposal of Fixed Assets	(53,981)
Total Operator Net Income (Loss)	\$ 154,459
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sonoma

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,813,213
Total Operating Expenses		1,858,188
Net Operating Income (Loss)		(44,975)
Total Non-Operating Revenue		814,881
Total Non-Operating Expenses		42,952
Income (Loss) Before Operating Transfers		726,954
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	726,954
Current Year Capital Outlay (Enterprise Activity)	\$	1,374,962

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	30,266,432
Total Operating Expenses		31,836,760
Net Operating Income (Loss)		(1,570,328)
Total Non-Operating Revenues		1,996,702
Total Non-Operating Expenses		359,002
Income (Loss) Before Operating Transfers		67,372
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	67,372
Current Year Capital Outlay (Enterprise Activity)	\$	16,747,513

Other Enterprise Statement of Revenues and Expenses: Harbor		
Total Operating Revenue	\$	1,310,803
Total Operating Expense		1,351,871
Net Operating Income (Loss)		(41,068)
Total Non-Operating Revenue		12,991
Total Non-Operating Expenses		186
Income (Loss) Before Operating Transfers		(28,263)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(28,263)
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Certificates of Participation - 1995 Refuse Enterprise Landfill COP was refinanced with a \$21,000,000 certificates of participation issuance and reclassified to a Long-Term Capital Lease Obligation due to a lease agreement between the County of Sonoma and the special district, Sonoma County Public Finance Corporation. Sonoma County Public Finance Corporation reports the issuance of the Certificates of Participation, while the County of Sonoma reports a long-term capital lease.
Reference: Table 6, Statement of Long-Term Debt.
2. Informational Note: State Construction Loan, Marina Air Hangars Principal Balance Due, End of Fiscal Year exceeds the Maximum Repayment Obligation, End of Fiscal Year due to delinquent interest added to the principal on the Spud Point Marina loan. The marina has reported recurring net losses since its inception and loan payments have been deferred during past years.
Reference: Table 6, Statement of Long-Term Debt.
3. Informational Note: Miscellaneous Revenues have increased significantly due to \$65,836,150 in Tobacco Settlement Securitization proceeds from the sale of the County's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Stanislaus

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 27,123,756
Less Than County Wide Funds - Secured and Unsecured	574,242
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,566,978

Total Property Taxes **29,264,976**

Other Taxes

Sales and Use Taxes	15,245,040
Transportation Tax (Non-Transit)	1,683,272
Property Transfer	1,678,953
Transient Lodging	445,261
Timber Yield	—
Aircraft	437,632
Construction Development Taxes	—
Utility Users Tax	—
Other	6,727,882

Total Other Taxes **26,218,040**

Total Taxes **55,483,016**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	227,822
Business Licenses	76,879
Construction Permits	1,455,068
Road Privileges and Permits	61,675
Zoning Permits	163,407
Franchises	1,221,235
Other	310,014

Total Licenses Permits and Franchises **3,516,100**

Fines, Forfeitures and Penalties

Vehicle Code Fines	1,026,777
Other Court Fines	2,047,042
Forfeitures and Penalties	1,863,221
Penalties and Cost on Delinquent Taxes	2,040,621

Total Fines, Forfeitures and Penalties **6,977,661**

Revenue from Use of Money and Property

Interest	9,584,169
Rents and Concessions	779,776
Royalties	—

Total Revenue from the Use of Money and Property **10,363,945**

Aid from Other Governmental Agencies

State

Highway Users Tax	7,413,211
Motor Vehicle In-Lieu Tax	30,646,887
Realignment from the Vehicle License Fee Fund	17,679,314
Public Assistance Administration	45,497,229
Public Assistance Programs	36,903,762
Realignment for Social Services	11,501,221

Health:

Aid for Mental Health	9,065,017
Realignment for Mental Health	10,174,232
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,191,302
Other Aid for Health	1,248,945
Realignment for Health Services	6,114,745
Homeowners' Property Tax Relief	674,732
Open Space Tax Relief	1,844,957
SB90 Mandated Costs	3,325,667
Public Safety Fund	25,070,580

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	2,070,950
Office of Criminal Justice and Planning Programs	3,123,189
Library	579,249
District Attorney Programs	—
Law Enforcement	—
Other	27,538,326

Total State **242,663,515**

Federal

Public Assistance Administration	52,502,163
Public Assistance Programs	48,952,421
Health Administration	1,529,874
Workforce Investment Act (WIA)	18,923,405
Community Development Block Grant	481,406
Health Grants	213,852

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	5,755,259
Aging Programs	1,249,157
Senior Citizens Programs	—
Road Projects	623,952
Law Enforcement	—
Other	8,947,568

Total Federal **139,179,057**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	921,323

Total Other Aid **921,323**

Charges for Current Services

Assessments and Tax Collection Fees	711,811
Property Tax Administrative Fees	834,273
Auditing and Accounting Fees	3,976
Communication Services	5,613
Election Services	770,157
Legal Services	431,472
Planning and Engineering Services	9,078,850
Agricultural Services	277,940
Civil Process Services	315,216
Court Fees and Costs	2,604,736
Booking Fees	—
Estate Fees	129,879
Human Services	734,851
Law Enforcement Services	8,402,271
Recording Fees	4,176,372
Road and Street Services	43,284
Health Fees	4,243,112
Mental Health Services	15,685,736
California Children Services	56,352
Sanitation Services	—
Institutional Care and Services	705,406
Library Services	1,062,144
Park and Recreation Fees	1,559,943

Other:

Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	14,771,821

Total Charges for Current Services **66,605,215**

Miscellaneous Revenue

Other Sales	214,183
Tobacco Settlement	57,804,606
Welfare Repayments	—
Cancelled Warrants	—
Other	2,120,600

Total Miscellaneous Revenue **60,139,389**

Other Financing Sources

Sale of Fixed Assets	7,721
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	309,983

Total Other Financing Sources **317,704**

Total General County Revenues Before Transfers **586,166,925**

Transfers In

Total Transfers In from Enterprises	7,847,349
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,065,651

Total General County Revenues and Transfers In **\$ 595,079,925**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,173,179	Total Roads	17,681,573
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	6,282,945	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	7,456,124	Total Public Ways and Facilities	17,681,573
Finance		Health	
Auditor-Controller	3,343,640	Total Public Health	19,072,004
Treasurer-Tax Collector	2,272,456	Total Medical Care	23,130,743
Assessor	4,609,341	Total Mental Health	51,905,021
Other	538,192	Total Drug and Alcohol Abuse Services	5,915,983
Total Finance	10,763,629	Total Health	100,023,751
Counsel		Sanitation	
County Counsel	1,673,142	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,673,142	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	2,192,173	Administration	168,063,173
Total Communications	—	Aid Programs - Cash (Grants)	2,807,937
Total Property Management	6,132,201	Total Welfare	170,871,110
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	8,059,429	Total Social Services	—
Total Plant Acquisition	8,059,429	General Relief	
Total Promotion	300,884	Aid to Indigents	—
Total Other General	12,505,802	Indigent Burial	—
Total General	49,083,384	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	5,687,595	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	19,545,731
Other Trial Court	4,709,712	Other	—
County Clerk	1,875,709	Total Other Public Assistance	19,545,731
Grand Jury (Including Audit)	117,684	Total Public Assistance	190,416,841
District Attorney-Prosecution	9,157,624	Education	
District Attorney-Family Support	15,806,545	Total School Administration	—
Public Defender	5,155,020	Total Library Services	11,907,933
Court Appointed Counsel	—	Total Agricultural Education	556,378
Other	1,304,981	Total Other Education	—
Total Judicial	43,814,870	Total Education	12,464,311
Total Police Protection	30,096,162	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,435,205
Adult Detention	22,186,253	Total Cultural Services	8,600
Juvenile Detention	8,545,315	Total Veteran Memorial Building	—
Probation	8,149,059	Total Small Craft Harbors	—
Total Detention and Correction	38,880,627	Total Recreation and Cultural	6,443,805
Total Fire Protection	671,823	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	9,635,815
Protective Inspection		Total Interest on Long-Term Debt	11,729,453
Agricultural Commissioner	2,469,629	Total Interest on Short-Term Notes and Warrants	1,223,518
Building Inspector	1,366,334	Total Debt Service	22,588,786
Other	—	Total General County Expenditures Before Transfers	522,922,054
Total Protective Inspection	3,835,963	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,694,998
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	148,654
Coroner	945,820	Total General County Expenditures and Transfers Out	\$ 527,765,706
Emergency Services	925,300		
Planning and Zoning	1,923,068		
Pound	1,989,206		
Other	1,136,764		
Total Other Protection	6,920,158		
Total Public Protection	124,219,603		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 198,254,604	\$ 98,748,394	\$ 99,506,210

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1998	2013	\$ 108,970,000	\$ 108,970,000	\$ 16,865,000	\$ 92,105,000
Total Pension Obligation Bonds				108,970,000	108,970,000	16,865,000	92,105,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	22,270,782
Postclosure Landfill Liability	—	—	—	—	—	—	16,709,533
Total Other Long-Term Debt Schedule				—	—	—	38,980,315
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 16,865,000	\$ 131,085,315
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	136,722,034				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes	
Patient Revenues		
Gross Patient Revenue	\$	52,507,260
Total Deductions from Revenues		21,743,699
Net Patient Revenue		30,763,561
Total Other Operating Revenues		6,711,945
Total Operating Revenue		37,475,506
Total Operating Expenses		36,713,428
Net Operating Income (Loss)		762,078
Total Non-Operating Revenue		584,932
Total Non-Operating Expenses		—
Net Non-Operating Income		584,932
Net Income Before Extraordinary Items		1,347,010
Extraordinary Items		—
Income (Loss) Before Operating Transfers		1,347,010
Transfers In from the County		4,510,861
Transfers Out to the County		5,777,500
Net Transfers In (Out)		(1,266,639)
Net Income (Loss)	\$	80,371
Current Year Capital Outlay (Enterprise Activity)	\$	597,986

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	\$	158,298
Local Cash Grants		1,606,501
State Cash Grants		5,528
Federal Cash Grants		482,628
Other Revenues		52,372
Total Revenues		2,305,327
Purchased Transportation		1,558,388
Other Expenses		402,421
Total Expenses		1,960,809
Net Transit Income (Loss)		344,518
Gain or Loss on Disposal of Fixed Assets		(12,809)
Total Operator Net Income (Loss)	\$	331,709
Capital Additions to Equity		
Total Local Capital Grants	\$	65,373
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	65,373

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 14,306,367
Total Operating Expenses	14,063,917
Net Operating Income (Loss)	242,450
Total Non-Operating Revenues	2,192,067
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	2,434,517
Transfers In from the County	—
Transfers Out to the County	816,087
Net Transfers In (Out)	(816,087)
Net Income (Loss)	\$ 1,618,430
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,635,320
Total Operating Expense	1,317,672
Net Operating Income (Loss)	317,648
Total Non-Operating Revenue	52,852
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	370,500
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 370,500
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Stan. Behav. Hlth.

Total Operating Revenue	\$ 14,724,881
Total Operating Expense	13,996,622
Net Operating Income (Loss)	728,259
Total Non-Operating Revenue	—
Total Non-Operating Expenses	111,504
Income (Loss) Before Operating Transfers	616,755
Transfers In from the County	184,137
Transfers Out to the County	1,253,762
Net Transfers In (Out)	(1,069,625)
Net Income (Loss)	\$ (452,870)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Stanislaus County Other Enterprises, HSA Managed Care and Criminal Justice Center have been reclassified to Special Revenue Funds and will no longer be reported as enterprises. These two special revenue fund activities will be included in the Statement of County Revenues and Expenditures as of the 2001-02 fiscal year. The Other Enterprise, Emergency Dispatch is now a separate legal entity and is no longer included in the County Annual Report as of the 2001-02 fiscal year.
Reference: Table 6, Statement of County Revenues, Statement of County Expenditures, and the Statement of Enterprise/Activity Revenues and Expenses, Other Enterprise Statements.
2. Informational Note: Miscellaneous Revenues have increased significantly due to \$57,804,606 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of County Revenues.
3. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$43,299,981 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,548,371
County Wide Secured and Unsecured	\$	8,595,360	Public Assistance Programs	10,452,622
Less Than County Wide Funds - Secured and Unsecured		258,226	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		24,022	Community Development Block Grant	108,412
Total Property Taxes		8,877,608	Health Grants	3,937,104
Other Taxes			Other:	
Sales and Use Taxes		3,401,419	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,045,048	Office of Criminal Justice and Planning Programs	27,771
Property Transfer		263,880	DEA Programs/Drug and Alcohol Programs	952,894
Transient Lodging		27,123	District Attorney Programs	55,169
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	4,205,219
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	833,225
Total Other Taxes		4,737,470	Total Federal	25,120,787
Total Taxes		13,615,078	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	838,178
Capital Outlay		—	Total Other Aid	838,178
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	57,011
Animal Licenses		79,228	Property Tax Administrative Fees	315,208
Business Licenses		—	Auditing and Accounting Fees	1,900
Construction Permits		273,624	Communication Services	—
Road Privileges and Permits		25,034	Election Services	11,462
Zoning Permits		32,109	Legal Services	5,382
Franchises		1,486,475	Planning and Engineering Services	126,289
Other		212,866	Agricultural Services	99,799
Total Licenses Permits and Franchises		2,109,336	Civil Process Services	42,012
Fines, Forfeitures and Penalties			Court Fees and Costs	946,540
Vehicle Code Fines		—	Booking Fees	—
Other Court Fines		655,787	Estate Fees	34,174
Forfeitures and Penalties		169,061	Human Services	50,770
Penalties and Cost on Delinquent Taxes		580,641	Law Enforcement Services	968,530
Total Fines, Forfeitures and Penalties		1,405,489	Recording Fees	356,903
Revenue from Use of Money and Property			Road and Street Services	369,018
Interest		818,841	Health Fees	310,212
Rents and Concessions		96,218	Mental Health Services	205,309
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		915,059	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	62,384
State			Library Services	41,863
Highway Users Tax		1,870,662	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		5,274,392	Other:	
Realignment from the Vehicle License Fee Fund		5,714,442	Personnel Services	1,539
Public Assistance Administration		5,112,280	Building Maintenance and Grounds	—
Public Assistance Programs		6,136,130	Administrative Services	—
Realignment for Social Services		2,447,323	Other	1,748,217
Health:			Total Charges for Current Services	5,754,522
Aid for Mental Health		3,349,054	Miscellaneous Revenue	
Realignment for Mental Health		3,997,508	Other Sales	138
Medically Indigent Adults		—	Tobacco Settlement	953,771
Alcohol and Drug Abuse		—	Welfare Repayments	—
Other Aid for Health		1,296,419	Cancelled Warrants	—
Realignment for Health Services		1,716,458	Other	721,007
Homeowners' Property Tax Relief		179,516	Total Miscellaneous Revenue	1,674,916
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		108,423	Sale of Fixed Assets	70,236
Public Safety Fund		4,881,539	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		436,164	Total Other Financing Sources	70,236
Office of Criminal Justice and Planning Programs		466,382	Total General County Revenues Before Transfers	97,842,990
Library		339,180	Transfers In	
District Attorney Programs		35,240	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		2,978,277	Total General County Revenues and Transfers In	\$ 97,842,990
Total State		46,339,389		

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 224,950	Total Roads	7,991,843
Clerk of the Board	92,878	Total Transportation Terminals	—
Administrative Officer	587,522	Total Transportation Systems	—
Other	1,040,012	Total Parking Facilities	—
Total Legislative and Administrative	1,945,362	Total Public Ways and Facilities	7,991,843
Finance		Health	
Auditor-Controller	876,848	Total Public Health	8,774,687
Treasurer-Tax Collector	365,358	Total Medical Care	—
Assessor	1,493,108	Total Mental Health	15,900,844
Other	284,147	Total Drug and Alcohol Abuse Services	—
Total Finance	3,019,461	Total Health	24,675,531
Counsel		Sanitation	
County Counsel	655,639	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	655,639	Public Assistance	
Total Personnel	486,739	Welfare	
Total Elections	342,742	Administration	5,117,119
Total Communications	1,382,796	Aid Programs - Cash (Grants)	12,388,794
Total Property Management	1,794,807	Total Welfare	17,505,913
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,163,002
Courts	—	Other	—
Other	1,665,335	Total Social Services	5,163,002
Total Plant Acquisition	1,665,335	General Relief	
Total Promotion	—	Aid to Indigents	37,187
Total Other General	3,596,965	Indigent Burial	—
Total General	14,889,846	Total General Relief	37,187
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	4,664
Trial Court Maintenance of Effort (MOE)	731,873	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	53,193	Workforce Investment Act (WIA)	—
Other Trial Court	225,355	Other	—
County Clerk	123,659	Total Other Public Assistance	—
Grand Jury (Including Audit)	38,201	Total Public Assistance	22,710,766
District Attorney-Prosecution	1,642,770	Education	
District Attorney-Family Support	2,956,118	Total School Administration	—
Public Defender	393,722	Total Library Services	996,964
Court Appointed Counsel	—	Total Agricultural Education	134,150
Other	375,275	Total Other Education	—
Total Judicial	6,540,166	Total Education	1,131,114
Total Police Protection	4,767,407	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	112,827
Adult Detention	3,382,310	Total Cultural Services	148,378
Juvenile Detention	819,338	Total Veteran Memorial Building	127,319
Probation	2,267,346	Total Small Craft Harbors	—
Total Detention and Correction	6,468,994	Total Recreation and Cultural	388,524
Total Fire Protection	261,391	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	221,218
Protective Inspection		Total Interest on Long-Term Debt	234,139
Agricultural Commissioner	1,776,821	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	455,357
Other	—	Total General County Expenditures Before Transfers	92,511,546
Total Protective Inspection	1,776,821	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	289,485	Governmental and Enterprise	63,145
Coroner	—	Total General County Expenditures and Transfers Out	\$ 92,574,691
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	164,301		
Total Other Protection	453,786		
Total Public Protection	20,268,565		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 60,196,733	\$ 21,561,140	\$ 38,635,593

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act Bonds	1992	1994	2013	\$ 1,040,380	\$ 100,000	\$ 100,000	\$ —
Total Special Assessment Bonds				1,040,380	100,000	100,000	—
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	167,200
Equipment Purchase	—	—	—	—	—	—	28,528
Equipment Purchase 2	—	—	—	—	—	—	175,739
Total Other Long-Term Debt Schedule				—	—	—	371,467
County Total Bonds and Other Long-Term Debt				\$ 1,040,380	\$ 100,000	\$ 100,000	\$ 371,467
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	5,411,776				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sutter

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 203,410
Total Operating Expenses	342,067
Net Operating Income (Loss)	(138,657)
Total Non-Operating Revenue	199,187
Total Non-Operating Expenses	39,269
Income (Loss) Before Operating Transfers	21,261
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 21,261
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Tehama

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 5,634,337
Less Than County Wide Funds - Secured and Unsecured	1,653,443
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	28,421

Total Property Taxes	7,316,201
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Other Taxes

Sales and Use Taxes	947,799
Transportation Tax (Non-Transit)	460,714
Property Transfer	189,055
Transient Lodging	28,865
Timber Yield	171,691
Aircraft	13,614
Construction Development Taxes	—
Utility Users Tax	—
Other	810

Total Other Taxes	1,812,548
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Total Taxes	9,128,749
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Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments	—
--	----------

Licenses, Permits and Franchises

Animal Licenses	77,683
Business Licenses	5,348
Construction Permits	543,595
Road Privileges and Permits	11,344
Zoning Permits	58,457
Franchises	728,586
Other	318,359

Total Licenses Permits and Franchises	1,743,372
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Fines, Forfeitures and Penalties

Vehicle Code Fines	628,826
Other Court Fines	834,420
Forfeitures and Penalties	28,937
Penalties and Cost on Delinquent Taxes	835,560

Total Fines, Forfeitures and Penalties	2,327,743
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Revenue from Use of Money and Property

Interest	949,572
Rents and Concessions	192,566
Royalties	—

Total Revenue from the Use of Money and Property	1,142,138
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Aid from Other Governmental Agencies

State

Highway Users Tax	2,152,122
Motor Vehicle In-Lieu Tax	3,809,347
Realignment from the Vehicle License Fee Fund	3,514,760
Public Assistance Administration	4,965,109
Public Assistance Programs	2,386,892
Realignment for Social Services	3,768,492

Health:

Aid for Mental Health	2,079,926
Realignment for Mental Health	1,598,907
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,210,141
Other Aid for Health	1,061,885
Realignment for Health Services	248,343
Homeowners' Property Tax Relief	219,701
Open Space Tax Relief	1,064,494
SB90 Mandated Costs	254,007
Public Safety Fund	2,315,808

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	407,827
Office of Criminal Justice and Planning Programs	204,071
Library	129,130
District Attorney Programs	500,732
Law Enforcement	329,577
Other	7,505,862

Total State	39,727,133
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Federal

Public Assistance Administration	5,904,193
Public Assistance Programs	7,249,415
Health Administration	5,284
Workforce Investment Act (WIA)	—
Community Development Block Grant	87,831
Health Grants	—

Other:

Community Oriented Policing Services (COPS)	111,280
Office of Criminal Justice and Planning Programs	126,538
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	117,337
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,116,007
Law Enforcement	—
Other	1,335,182

Total Federal	16,053,067
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Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	125,712

Total Other Aid	125,712
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Charges for Current Services

Assessments and Tax Collection Fees	68,933
Property Tax Administrative Fees	161,836
Auditing and Accounting Fees	227,602
Communication Services	—
Election Services	115,167
Legal Services	102,581
Planning and Engineering Services	109,802
Agricultural Services	273,181
Civil Process Services	39,809
Court Fees and Costs	499,143
Booking Fees	41,724
Estate Fees	50,147
Human Services	10,062
Law Enforcement Services	282,309
Recording Fees	356,387
Road and Street Services	158,792
Health Fees	38,091
Mental Health Services	3,175,998
California Children Services	330
Sanitation Services	—
Institutional Care and Services	93,790
Library Services	10,149
Park and Recreation Fees	53,707

Other:

Personnel Services	115,540
Building Maintenance and Grounds	—
Administrative Services	12,502
Other	404,151

Total Charges for Current Services	6,401,733
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Miscellaneous Revenue

Other Sales	3,099
Tobacco Settlement	677,161
Welfare Repayments	328,662
Cancelled Warrants	12,711
Other	387,108

Total Miscellaneous Revenue	1,408,741
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Other Financing Sources

Sale of Fixed Assets	137,479
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—

Total Other Financing Sources	137,479
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Total General County Revenues Before Transfers	78,195,867
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Transfers In

Total Transfers In from Enterprises	6,333
Operating Transfers Between Funds Other Than Governmental and Enterprise	—

Total General County Revenues and Transfers In	\$ 78,202,200
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Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 295,725	Total Roads	8,048,104
Clerk of the Board	105,923	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	35,030	Total Parking Facilities	—
Total Legislative and Administrative	436,678	Total Public Ways and Facilities	8,048,104
Finance		Health	
Auditor-Controller	524,341	Total Public Health	2,288,021
Treasurer-Tax Collector	389,111	Total Medical Care	254,093
Assessor	1,006,889	Total Mental Health	7,295,766
Other	149,332	Total Drug and Alcohol Abuse Services	1,450,090
Total Finance	2,069,673	Total Health	11,287,970
Counsel		Sanitation	
County Counsel	381,809	Total Refuse Collection and Disposal	1,276
Other	117,954	Total Sanitation	1,276
Total Counsel	499,763	Public Assistance	
Total Personnel	187,239	Welfare	
Total Elections	315,382	Administration	11,870,966
Total Communications	—	Aid Programs - Cash (Grants)	13,321,319
Total Property Management	698,991	Total Welfare	25,192,285
Plant Acquisition		Social Services	
Jails	2,295,666	Administration and Programs	21,584
Courts	27,296	Other	—
Other	2,063,271	Total Social Services	21,584
Total Plant Acquisition	4,386,233	General Relief	
Total Promotion	45,247	Aid to Indigents	215,362
Total Other General	35,403	Indigent Burial	11,492
Total General	8,674,609	Total General Relief	226,854
Public Protection		Total Care of Court Wards	65,936
Judicial		Total Veteran Services	27,346
Trial Court Maintenance of Effort (MOE)	640,303	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	266,907	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	108,633
County Clerk	105,923	Total Other Public Assistance	108,633
Grand Jury (Including Audit)	12,816	Total Public Assistance	25,642,638
District Attorney-Prosecution	1,201,771	Education	
District Attorney-Family Support	1,695,778	Total School Administration	—
Public Defender	601,527	Total Library Services	595,881
Court Appointed Counsel	—	Total Agricultural Education	92,347
Other	20,331	Total Other Education	—
Total Judicial	4,545,356	Total Education	688,228
Total Police Protection	4,819,764	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	118,416
Adult Detention	3,239,695	Total Cultural Services	—
Juvenile Detention	798,610	Total Veteran Memorial Building	106,694
Probation	2,351,636	Total Small Craft Harbors	—
Total Detention and Correction	6,389,941	Total Recreation and Cultural	225,110
Total Fire Protection	2,118,766	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	874,202
Protective Inspection		Total Interest on Long-Term Debt	376,402
Agricultural Commissioner	615,265	Total Interest on Short-Term Notes and Warrants	67,357
Building Inspector	452,156	Total Debt Service	1,317,961
Other	—	Total General County Expenditures Before Transfers	76,255,454
Total Protective Inspection	1,067,421	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	916,471
Local Agency Formation Commission (LAFCO)	303	Operating Transfers Between Funds Other Than	—
Recorder	211,846	Governmental and Enterprise	—
Coroner	228,519	Total General County Expenditures and Transfers Out	\$ 77,171,925
Emergency Services	81,535		
Planning and Zoning	318,894		
Pound	358,261		
Other	228,952		
Total Other Protection	1,428,310		
Total Public Protection	20,369,558		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 30,637,295	\$ 13,018,500	\$ 17,618,795

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Lease Purchase 1	—	—	—	—	—	—	\$ —
Lease Purchase 4	—	—	—	—	—	—	466,322
Lease Purchase 2	—	—	—	—	—	—	64,771
Lease Purchase 3	—	—	—	—	—	—	125,280
Compensated Absences	—	—	—	—	—	—	—
Lease Purchase 5	—	—	—	—	—	—	470,452
Compensated Absences	—	—	—	—	—	—	2,342,806
Total Other Long-Term Debt Schedule				—	—	—	3,469,631
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,469,631

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 7,472,365
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 4,354,152
Total Deductions from Revenues	871,936
Net Patient Revenue	3,482,216
Total Other Operating Revenues	67,077
Total Operating Revenue	3,549,293
Total Operating Expenses	4,746,130
Net Operating Income (Loss)	(1,196,837)
Total Non-Operating Revenue	1,467,011
Total Non-Operating Expenses	—
Net Non-Operating Income	1,467,011
Net Income Before Extraordinary Items	270,174
Extraordinary Items	—
Income (Loss) Before Operating Transfers	270,174
Transfers In from the County	916,471
Transfers Out to the County	6,333
Net Transfers In (Out)	910,138
Net Income (Loss)	\$ 1,180,312
Current Year Capital Outlay (Enterprise Activity)	\$ 29,529

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 55,627
Local Cash Grants	448,386
State Cash Grants	153,175
Federal Cash Grants	72,846
Other Revenues	10,273
Total Revenues	740,307
Purchased Transportation	698,594
Other Expenses	134,444
Total Expenses	833,038
Net Transit Income (Loss)	(92,731)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (92,731)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	580,520
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 580,520

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Trinity

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,375,416
County Wide Secured and Unsecured	\$	2,223,350		Public Assistance Programs	1,183,004
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	614,323
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		464,177		Community Development Block Grant	1,283,468
Total Property Taxes		2,687,527		Health Grants	763,859
Other Taxes				Other:	
Sales and Use Taxes		724,429		Community Oriented Policing Services (COPS)	125,334
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	917,032
Property Transfer		55,020		DEA Programs/Drug and Alcohol Programs	209,975
Transient Lodging		135,863		District Attorney Programs	55,469
Timber Yield		284,969		Aging Programs	467,463
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	500,493
Utility Users Tax		—		Law Enforcement	603,778
Other		—		Other	5,404,267
Total Other Taxes		1,200,281		Total Federal	13,503,881
Total Taxes		3,887,808		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	69,603
Capital Outlay		—		Total Other Aid	69,603
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	41,088
Animal Licenses		9,297		Property Tax Administrative Fees	—
Business Licenses		—		Auditing and Accounting Fees	36,047
Construction Permits		184,935		Communication Services	—
Road Privileges and Permits		—		Election Services	43,003
Zoning Permits		20,605		Legal Services	75,441
Franchises		40,446		Planning and Engineering Services	30,970
Other		28,946		Agricultural Services	6,757
Total Licenses Permits and Franchises		284,229		Civil Process Services	—
Fines, Forfeitures and Penalties				Court Fees and Costs	43,485
Vehicle Code Fines		36,487		Booking Fees	24,475
Other Court Fines		6,019		Estate Fees	—
Forfeitures and Penalties		—		Human Services	5,218
Penalties and Cost on Delinquent Taxes		15,585		Law Enforcement Services	260,653
Total Fines, Forfeitures and Penalties		58,091		Recording Fees	49,827
Revenue from Use of Money and Property				Road and Street Services	437,805
Interest		263,061		Health Fees	111,984
Rents and Concessions		48,363		Mental Health Services	50,653
Royalties		—		California Children Services	56,548
Total Revenue from the Use of Money and Property		311,424		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	7,607
State				Library Services	3,165
Highway Users Tax		1,368,227		Park and Recreation Fees	4,794
Motor Vehicle In-Lieu Tax		844,239		Other:	
Realignment from the Vehicle License Fee Fund		1,449,569		Personnel Services	—
Public Assistance Administration		1,228,695		Building Maintenance and Grounds	341,158
Public Assistance Programs		959,810		Administrative Services	172,116
Realignment for Social Services		786,954		Other	28,550
Health:				Total Charges for Current Services	1,831,344
Aid for Mental Health		100,987		Miscellaneous Revenue	
Realignment for Mental Health		772,260		Other Sales	3
Medically Indigent Adults		58,185		Tobacco Settlement	157,355
Alcohol and Drug Abuse		200,822		Welfare Repayments	51,234
Other Aid for Health		977,877		Cancelled Warrants	401
Realignment for Health Services		390,406		Other	291,507
Homeowners' Property Tax Relief		63,176		Total Miscellaneous Revenue	500,500
Open Space Tax Relief		21,644		Other Financing Sources	
SB90 Mandated Costs		41,322		Sale of Fixed Assets	77,403
Public Safety Fund		344,992		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		152,569		Total Other Financing Sources	77,403
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	33,850,176
Library		20,285		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		661,055		Operating Transfers Between Funds Other Than Governmental and Enterprise	742,726
Other		2,882,819		Total General County Revenues and Transfers In	\$ 34,592,902
Total State		13,325,893			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 275,191	Total Roads	7,860,174
Clerk of the Board	54,276	Total Transportation Terminals	—
Administrative Officer	179,236	Total Transportation Systems	59,456
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	508,703	Total Public Ways and Facilities	7,919,630
Finance		Health	
Auditor-Controller	309,789	Total Public Health	2,393,108
Treasurer-Tax Collector	258,073	Total Medical Care	16,409
Assessor	241,462	Total Mental Health	2,066,065
Other	235,066	Total Drug and Alcohol Abuse Services	1,117,644
Total Finance	1,044,390	Total Health	5,593,226
Counsel		Sanitation	
County Counsel	116,170	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	116,170	Public Assistance	
Total Personnel	159,971	Welfare	
Total Elections	134,891	Administration	3,214,099
Total Communications	—	Aid Programs - Cash (Grants)	2,650,913
Total Property Management	951,314	Total Welfare	5,865,012
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	64,644
Courts	—	Other	—
Other	755,162	Total Social Services	64,644
Total Plant Acquisition	755,162	General Relief	
Total Promotion	126,300	Aid to Indigents	50,973
Total Other General	2,187,757	Indigent Burial	—
Total General	5,984,658	Total General Relief	50,973
Public Protection		Total Care of Court Wards	25,182
Judicial		Total Veteran Services	18,436
Trial Court Maintenance of Effort (MOE)	137,239	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	9,808	Workforce Investment Act (WIA)	—
Other Trial Court	128,122	Other	3,470
County Clerk	—	Total Other Public Assistance	3,470
Grand Jury (Including Audit)	23,490	Total Public Assistance	6,027,717
District Attorney-Prosecution	421,752	Education	
District Attorney-Family Support	530,550	Total School Administration	—
Public Defender	291,438	Total Library Services	387,358
Court Appointed Counsel	—	Total Agricultural Education	36,550
Other	285,669	Total Other Education	—
Total Judicial	1,828,068	Total Education	423,908
Total Police Protection	2,644,099	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,373,566	Total Cultural Services	114,936
Juvenile Detention	506,807	Total Veteran Memorial Building	—
Probation	1,181,808	Total Small Craft Harbors	—
Total Detention and Correction	3,062,181	Total Recreation and Cultural	114,936
Total Fire Protection	4,436	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	281,223
Protective Inspection		Total Interest on Long-Term Debt	623,929
Agricultural Commissioner	104,188	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	365,816	Total Debt Service	905,152
Other	—	Total General County Expenditures Before Transfers	36,738,498
Total Protective Inspection	470,004	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	168,000
Local Agency Formation Commission (LAFCO)	7,862	Operating Transfers Between Funds Other Than	—
Recorder	162,830	Governmental and Enterprise	—
Coroner	20,656	Total General County Expenditures and Transfers Out	\$ 36,906,498
Emergency Services	51,319		
Planning and Zoning	348,221		
Pound	78,509		
Other	1,091,086		
Total Other Protection	1,760,483		
Total Public Protection	9,769,271		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 14,556,412	\$ 3,995,313	\$ 10,561,099

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Finance Unfunded Pers Liab	1998	1998	2017	\$ 9,140,000	\$ 9,140,000	\$ 120,000	\$ 9,020,000
Total Pension Obligation Bonds				9,140,000	9,140,000	120,000	9,020,000
Other Long-Term Debt Schedule							
PG&E Promissory Note	—	—	—	—	—	—	—
Landfill Closure Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	—
Capital Lease 1998 Tel. Equip.	—	—	—	—	—	—	42,778
Capital Lease Canon Copier	—	—	—	—	—	—	7,226
Capital Lease Dump Truck	—	—	—	—	—	—	3,304
Capital Lease Ford Aerostar	—	—	—	—	—	—	11,956
Compensated Absences	—	—	—	—	—	—	1,354,891
Landfill Closure Loan	—	—	—	—	—	—	1,869,542
Postclosure Landfill Liability	—	—	—	—	—	—	1,930,302
Total Other Long-Term Debt Schedule				—	—	—	5,219,999
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 120,000	\$ 14,239,999

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 1,580,604

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 15,090,643
Total Deductions from Revenues	6,488,449
Net Patient Revenue	<u>8,602,194</u>
Total Other Operating Revenues	15,868
Total Operating Revenue	<u>8,618,062</u>
Total Operating Expenses	10,861,398
Net Operating Income (Loss)	<u>(2,243,336)</u>
Total Non-Operating Revenue	223,075
Total Non-Operating Expenses	58,652
Net Non-Operating Income	<u>164,423</u>
Net Income Before Extraordinary Items	<u>(2,078,913)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(2,078,913)</u>
Transfers In from the County	168,000
Transfers Out to the County	—
Net Transfers In (Out)	<u>168,000</u>
Net Income (Loss)	<u><u>\$ (1,910,913)</u></u>
Current Year Capital Outlay (Enterprise Activity)	<u><u>\$ 215,578</u></u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 17,117
Local Cash Grants	135,177
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>152,294</u>
Purchased Transportation	10,000
Other Expenses	142,294
Total Expenses	<u>152,294</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u><u>\$ —</u></u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u><u>\$ —</u></u>

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	9,046
Total Operating Expenses		13,748
Net Operating Income (Loss)		(4,702)
Total Non-Operating Revenue		76,278
Total Non-Operating Expenses		28,680
Income (Loss) Before Operating Transfers		42,896
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	42,896
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,903,639
Total Operating Expenses		1,289,365
Net Operating Income (Loss)		614,274
Total Non-Operating Revenues		275,529
Total Non-Operating Expenses		977,616
Income (Loss) Before Operating Transfers		(87,813)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(87,813)
Current Year Capital Outlay (Enterprise Activity)	\$	6,325

Other Enterprise Statement of Revenues and Expenses: Cemetery		
Total Operating Revenue	\$	11,454
Total Operating Expense		16,005
Net Operating Income (Loss)		(4,551)
Total Non-Operating Revenue		537
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(4,014)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(4,014)
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$4,767,223 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Tulare

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 25,921,732
Less Than County Wide Funds - Secured and Unsecured	6,516,892
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	33,873

Total Property Taxes **32,472,497**

Other Taxes

Sales and Use Taxes	7,239,612
Transportation Tax (Non-Transit)	2,901,275
Property Transfer	777,523
Transient Lodging	819,162
Timber Yield	14,885
Aircraft	161,552
Construction Development Taxes	—
Utility Users Tax	—
Other	—

Total Other Taxes **11,914,009**

Total Taxes **44,386,506**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	66,173
Business Licenses	1,621,720
Construction Permits	1,252,995
Road Privileges and Permits	—
Zoning Permits	8,903
Franchises	2,841,413
Other	191,860

Total Licenses Permits and Franchises **5,983,064**

Fines, Forfeitures and Penalties

Vehicle Code Fines	134,347
Other Court Fines	4,093,054
Forfeitures and Penalties	308,392
Penalties and Cost on Delinquent Taxes	2,373,471

Total Fines, Forfeitures and Penalties **6,909,264**

Revenue from Use of Money and Property

Interest	3,560,598
Rents and Concessions	890,302
Royalties	—

Total Revenue from the Use of Money and Property **4,450,900**

Aid from Other Governmental Agencies

State

Highway Users Tax	7,394,625
Motor Vehicle In-Lieu Tax	27,305,845
Realignment from the Vehicle License Fee Fund	16,040,767
Public Assistance Administration	35,072,887
Public Assistance Programs	38,968,602
Realignment for Social Services	13,004,252

Health:

Aid for Mental Health	8,541,479
Realignment for Mental Health	11,620,651
Medically Indigent Adults	276,623
Alcohol and Drug Abuse	904,280
Other Aid for Health	6,181,509
Realignment for Health Services	2,438,757
Homeowners' Property Tax Relief	710,634
Open Space Tax Relief	3,535,692
SB90 Mandated Costs	583,786
Public Safety Fund	15,235,522

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	541,947
Office of Criminal Justice and Planning Programs	138,592
Library	613,507
District Attorney Programs	6,115,981
Law Enforcement	3,607,259
Other	11,516,971

Total State **210,350,168**

Federal

Public Assistance Administration	37,576,217
Public Assistance Programs	52,380,069
Health Administration	—
Workforce Investment Act (WIA)	22,364,809
Community Development Block Grant	1,116,178
Health Grants	4,525,762

Other:

Community Oriented Policing Services (COPS)	341,381
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	14,192,988
Aging Programs	—
Senior Citizens Programs	—
Road Projects	3,782,900
Law Enforcement	2,834,252
Other	2,052,574

Total Federal **141,167,130**

Other Aid

Other In-Lieu Taxes	—
Other Governmental Agencies	6,848,763

Total Other Aid **6,848,763**

Charges for Current Services

Assessments and Tax Collection Fees	679,457
Property Tax Administrative Fees	947,179
Auditing and Accounting Fees	14,232
Communication Services	147,205
Election Services	193,114
Legal Services	1,006,949
Planning and Engineering Services	856,394
Agricultural Services	558,104
Civil Process Services	201,359
Court Fees and Costs	5,474,746
Booking Fees	618,005
Estate Fees	50,932
Human Services	—
Law Enforcement Services	936,881
Recording Fees	1,653,580
Road and Street Services	901,668
Health Fees	21,175,000
Mental Health Services	—
California Children Services	899,444
Sanitation Services	—
Institutional Care and Services	332,121
Library Services	179,450
Park and Recreation Fees	330,140

Other:

Personnel Services	14,476
Building Maintenance and Grounds	—
Administrative Services	—
Other	8,915,662

Total Charges for Current Services **46,086,098**

Miscellaneous Revenue

Other Sales	305,494
Tobacco Settlement	4,447,074
Welfare Repayments	1,615,685
Cancelled Warrants	—
Other	3,316,833

Total Miscellaneous Revenue **9,685,086**

Other Financing Sources

Sale of Fixed Assets	367,075
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	1,460,933

Total Other Financing Sources **1,828,008**

Total General County Revenues Before Transfers **477,694,987**

Transfers In

Total Transfers In from Enterprises	970,804
Operating Transfers Between Funds Other Than Governmental and Enterprise	199,672

Total General County Revenues and Transfers In **\$ 478,865,463**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 624,146	Total Roads	19,318,861
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	941,014	Total Transportation Systems	—
Other	1,826,068	Total Parking Facilities	—
Total Legislative and Administrative	3,391,228	Total Public Ways and Facilities	19,318,861
Finance		Health	
Auditor-Controller	1,681,371	Total Public Health	25,762,813
Treasurer-Tax Collector	1,412,581	Total Medical Care	23,693,328
Assessor	3,083,990	Total Mental Health	32,300,789
Other	257,861	Total Drug and Alcohol Abuse Services	7,223,373
Total Finance	6,435,803	Total Health	88,980,303
Counsel		Sanitation	
County Counsel	3,273,423	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,273,423	Public Assistance	
Total Personnel	1,077,421	Welfare	
Total Elections	855,073	Administration	17,836,781
Total Communications	2,670,436	Aid Programs - Cash (Grants)	98,414,183
Total Property Management	8,483,140	Total Welfare	116,250,964
Plant Acquisition		Social Services	
Jails	749,690	Administration and Programs	42,126,324
Courts	17,460	Other	—
Other	1,219,618	Total Social Services	42,126,324
Total Plant Acquisition	1,986,768	General Relief	
Total Promotion	—	Aid to Indigents	3,195,655
Total Other General	18,943,416	Indigent Burial	—
Total General	47,116,708	Total General Relief	3,195,655
Public Protection		Total Care of Court Wards	318,484
Judicial		Total Veteran Services	148,939
Trial Court Maintenance of Effort (MOE)	1,840,424	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	734,476	Workforce Investment Act (WIA)	21,671,222
Other Trial Court	2,564,001	Other	1,603,824
County Clerk	268,439	Total Other Public Assistance	23,275,046
Grand Jury (Including Audit)	69,630	Total Public Assistance	185,315,412
District Attorney-Prosecution	10,415,462	Education	
District Attorney-Family Support	14,579,417	Total School Administration	—
Public Defender	4,616,844	Total Library Services	2,406,920
Court Appointed Counsel	—	Total Agricultural Education	331,509
Other	2,193,170	Total Other Education	—
Total Judicial	37,281,863	Total Education	2,738,429
Total Police Protection	23,042,998	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,049,298
Adult Detention	18,595,661	Total Cultural Services	71,317
Juvenile Detention	7,254,986	Total Veteran Memorial Building	—
Probation	7,922,692	Total Small Craft Harbors	—
Total Detention and Correction	33,773,339	Total Recreation and Cultural	1,120,615
Total Fire Protection	8,388,667	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,073,731
Protective Inspection		Total Interest on Long-Term Debt	7,372,690
Agricultural Commissioner	3,204,694	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	894,329	Total Debt Service	17,446,421
Other	246,931	Total General County Expenditures Before Transfers	474,664,878
Total Protective Inspection	4,345,954	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	137,155	Operating Transfers Between Funds Other Than	—
Recorder	446,129	Governmental and Enterprise	4,498,698
Coroner	—	Total General County Expenditures and Transfers Out	\$ 479,163,576
Emergency Services	—		
Planning and Zoning	2,620,544		
Pound	537,312		
Other	2,054,168		
Total Other Protection	5,795,308		
Total Public Protection	112,628,129		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 651,737,536	\$ 95,203,980	\$ 556,533,556

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bond	1997	1998	2011	\$ 41,460,000	\$ 41,460,000	\$ 3,860,000	\$ 37,600,000
Total Pension Obligation Bonds				41,460,000	41,460,000	3,860,000	37,600,000
Other Long-Term Debt Schedule							
Payroll Software	—	—	—	—	—	—	11,283
Vehicles 1996/1997	—	—	—	—	—	—	131,454
Vehicles 1997/1998	—	—	—	—	—	—	930,221
Main Frame	—	—	—	—	—	—	—
Vehicles 1998/1999	—	—	—	—	—	—	1,473,791
Vehicles 1999/2000	—	—	—	—	—	—	1,532,687
Y2K Up Grade	—	—	—	—	—	—	849,992
Equipment	—	—	—	—	—	—	1,185,958
HHS Computers	—	—	—	—	—	—	72,934
Compensated Absences	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	12,394,000
Landfill Liability	—	—	—	—	—	—	33,504,000
Total Other Long-Term Debt Schedule				—	—	—	52,086,320
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 3,860,000	\$ 89,686,320
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 102,727,306			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 101,557
Local Cash Grants	272,796
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	31,227
Total Revenues	405,580
Purchased Transportation	570,041
Other Expenses	141,030
Total Expenses	711,071
Net Transit Income (Loss)	(305,491)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (305,491)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	20,225
Total Operating Expenses		74,250
Net Operating Income (Loss)		(54,025)
Total Non-Operating Revenue		40,000
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(14,025)
Transfers In from the County		—
Transfers Out to the County		380,079
Net Transfers In (Out)		(380,079)
Net Income (Loss)	\$	(394,104)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	8,511,960
Total Operating Expenses		11,446,645
Net Operating Income (Loss)		(2,934,685)
Total Non-Operating Revenues		3,011,025
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		76,340
Transfers In from the County		—
Transfers Out to the County		590,725
Net Transfers In (Out)		(590,725)
Net Income (Loss)	\$	(514,385)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Tuolumne

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,921,853
County Wide Secured and Unsecured	\$	10,277,869		Public Assistance Programs	4,850,739
Less Than County Wide Funds - Secured and Unsecured		1,373,209		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		15,865		Community Development Block Grant	—
Total Property Taxes		11,666,943		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		3,268,354		Community Oriented Policing Services (COPS)	136,890
Transportation Tax (Non-Transit)		605,797		Office of Criminal Justice and Planning Programs	—
Property Transfer		386,110		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,024,330		District Attorney Programs	1,160,630
Timber Yield		118,428		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	765,485
Utility Users Tax		—		Law Enforcement	71,092
Other		—		Other	3,369,373
Total Other Taxes		5,403,019		Total Federal	13,276,062
Total Taxes		17,069,962		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		104,706		Other Governmental Agencies	524,129
Capital Outlay		—		Total Other Aid	524,129
Total Special Benefit Assessments		104,706		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	66,351
Animal Licenses		47,713		Property Tax Administrative Fees	100,970
Business Licenses		83		Auditing and Accounting Fees	202,501
Construction Permits		458,248		Communication Services	—
Road Privileges and Permits		84,474		Election Services	89,386
Zoning Permits		163,165		Legal Services	614,875
Franchises		402,249		Planning and Engineering Services	762,805
Other		36,016		Agricultural Services	—
Total Licenses Permits and Franchises		1,191,948		Civil Process Services	22,859
Fines, Forfeitures and Penalties				Court Fees and Costs	557,503
Vehicle Code Fines		119,596		Booking Fees	28,525
Other Court Fines		672,889		Estate Fees	88,323
Forfeitures and Penalties		4,000		Human Services	34,788
Penalties and Cost on Delinquent Taxes		1,080,000		Law Enforcement Services	538,070
Total Fines, Forfeitures and Penalties		1,876,485		Recording Fees	403,679
Revenue from Use of Money and Property				Road and Street Services	264,866
Interest		807,768		Health Fees	635,859
Rents and Concessions		240,373		Mental Health Services	325,960
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		1,048,141		Sanitation Services	700,869
Aid from Other Governmental Agencies				Institutional Care and Services	121,653
State				Library Services	18,487
Highway Users Tax		2,116,650		Park and Recreation Fees	199,776
Motor Vehicle In-Lieu Tax		3,514,152		Other:	
Realignment from the Vehicle License Fee Fund		2,454,699		Personnel Services	63,897
Public Assistance Administration		4,176,646		Building Maintenance and Grounds	513,757
Public Assistance Programs		1,028,787		Administrative Services	368,054
Realignment for Social Services		692,708		Other	2,375,639
Health:				Total Charges for Current Services	9,099,452
Aid for Mental Health		2,196,946		Miscellaneous Revenue	
Realignment for Mental Health		1,112,462		Other Sales	329,665
Medically Indigent Adults		—		Tobacco Settlement	692,153
Alcohol and Drug Abuse		306,316		Welfare Repayments	7,369
Other Aid for Health		11,200		Cancelled Warrants	—
Realignment for Health Services		3,237,758		Other	—
Homeowners' Property Tax Relief		265,105		Total Miscellaneous Revenue	1,029,187
Open Space Tax Relief		232,390		Other Financing Sources	
SB90 Mandated Costs		185,403		Sale of Fixed Assets	8,667
Public Safety Fund		2,682,860		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		140,308		Total Other Financing Sources	8,667
Office of Criminal Justice and Planning Programs		502,450		Total General County Revenues Before Transfers	76,108,312
Library		96,329		Transfers In	
District Attorney Programs		496,467		Total Transfers In from Enterprises	—
Law Enforcement		75,121		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		5,354,816		Total General County Revenues and Transfers In	\$ 76,108,312
Total State		30,879,573			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 465,223	Total Roads	5,592,405
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	591,143	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,056,366	Total Public Ways and Facilities	5,592,405
Finance		Health	
Auditor-Controller	741,704	Total Public Health	5,179,873
Treasurer-Tax Collector	313,263	Total Medical Care	—
Assessor	1,077,382	Total Mental Health	4,487,778
Other	427,599	Total Drug and Alcohol Abuse Services	869,009
Total Finance	2,559,948	Total Health	10,536,660
Counsel		Sanitation	
County Counsel	566,206	Total Refuse Collection and Disposal	728,152
Other	—	Total Sanitation	728,152
Total Counsel	566,206	Public Assistance	
Total Personnel	433,380	Welfare	
Total Elections	517,860	Administration	8,319,286
Total Communications	744,148	Aid Programs - Cash (Grants)	5,396,033
Total Property Management	2,611,644	Total Welfare	13,715,319
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	267,940
Other	2,267,152	Total Social Services	267,940
Total Plant Acquisition	2,267,152	General Relief	
Total Promotion	417,170	Aid to Indigents	—
Total Other General	2,369,412	Indigent Burial	—
Total General	13,543,286	Total General Relief	—
Public Protection		Total Care of Court Wards	211,009
Judicial		Total Veteran Services	83,224
Trial Court Maintenance of Effort (MOE)	361,665	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	93,188	Workforce Investment Act (WIA)	—
Other Trial Court	113,191	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	20,182	Total Public Assistance	14,277,492
District Attorney-Prosecution	1,217,714	Education	
District Attorney-Family Support	1,647,975	Total School Administration	—
Public Defender	503,401	Total Library Services	812,714
Court Appointed Counsel	237,190	Total Agricultural Education	121,994
Other	—	Total Other Education	—
Total Judicial	4,194,506	Total Education	934,708
Total Police Protection	8,160,353	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,010,716
Adult Detention	2,966,867	Total Cultural Services	9,514
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	2,773,175	Total Small Craft Harbors	—
Total Detention and Correction	5,740,042	Total Recreation and Cultural	1,020,230
Total Fire Protection	1,983,541	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,717,714
Protective Inspection		Total Interest on Long-Term Debt	315,888
Agricultural Commissioner	1,214,211	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	2,033,602
Other	—	Total General County Expenditures Before Transfers	72,600,340
Total Protective Inspection	1,214,211	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,576,049
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	131,973	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 76,176,389
Emergency Services	128,713		
Planning and Zoning	1,867,262		
Pound	452,165		
Other	61,039		
Total Other Protection	2,641,152		
Total Public Protection	23,933,805		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 73,641,132	\$ 26,062,642	\$ 47,578,490

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tuolumne

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Certificates of Participation							
Building & Equipment - COP	1992	1992	2005	\$ 4,305,000	\$ 4,305,000	\$ 4,305,000	\$ —
Total Certificates of Participation				4,305,000	4,305,000	4,305,000	—
Other Long-Term Debt Schedule							
Computer	—	—	—	—	—	—	1,764,870
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	—
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	4,953,839
Total Other Long-Term Debt Schedule				—	—	—	6,718,709
County Total Bonds and Other Long-Term Debt				\$ 4,305,000	\$ 4,305,000	\$ 4,305,000	\$ 6,718,709
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ —			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 38,720,860
Total Deductions from Revenues	20,441,378
Net Patient Revenue	18,279,482
Total Other Operating Revenues	728,573
Total Operating Revenue	19,008,055
Total Operating Expenses	23,581,281
Net Operating Income (Loss)	(4,573,226)
Total Non-Operating Revenue	657,655
Total Non-Operating Expenses	1,080,431
Net Non-Operating Income	(422,776)
Net Income Before Extraordinary Items	(4,996,002)
Extraordinary Items	247,010
Income (Loss) Before Operating Transfers	(4,748,992)
Transfers In from the County	3,504,348
Transfers Out to the County	—
Net Transfers In (Out)	3,504,348
Net Income (Loss)	\$ (1,244,644)
Current Year Capital Outlay (Enterprise Activity)	\$ 418,471

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 288,237
Local Cash Grants	549,820
State Cash Grants	135,477
Federal Cash Grants	70,121
Other Revenues	211,574
Total Revenues	1,255,229
Purchased Transportation	867,036
Other Expenses	398,972
Total Expenses	1,266,008
Net Transit Income (Loss)	(10,779)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (10,779)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tuolumne

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 326,964
Total Operating Expenses	616,252
Net Operating Income (Loss)	(289,288)
Total Non-Operating Revenue	34,738
Total Non-Operating Expenses	3,706
Income (Loss) Before Operating Transfers	(258,256)
Transfers In from the County	71,701
Transfers Out to the County	—
Net Transfers In (Out)	71,701
Net Income (Loss)	\$ (186,555)
Current Year Capital Outlay (Enterprise Activity)	\$ 7,014

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Ambulance

Total Operating Revenue	\$ 2,647,595
Total Operating Expense	2,028,839
Net Operating Income (Loss)	618,756
Total Non-Operating Revenue	96,543
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	715,299
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 715,299
Current Year Capital Outlay	\$ 236,544

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$4,327,793 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

County of Ventura

Taxes

Property Taxes

County Wide Secured and Unsecured	\$ 103,861,301
Less Than County Wide Funds - Secured and Unsecured	5,313,312
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	447,991

Total Property Taxes **109,622,604**

Other Taxes

Sales and Use Taxes	7,413,976
Transportation Tax (Non-Transit)	49,150
Property Transfer	4,666,631
Transient Lodging	139,906
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	4,903

Total Other Taxes **12,274,566**

Total Taxes **121,897,170**

Special Benefit Assessments

Operations	—
Capital Outlay	—

Total Special Benefit Assessments **—**

Licenses, Permits and Franchises

Animal Licenses	464,241
Business Licenses	2,277,081
Construction Permits	1,914,713
Road Privileges and Permits	207,531
Zoning Permits	153,780
Franchises	2,598,815
Other	2,735,992

Total Licenses Permits and Franchises **10,352,153**

Fines, Forfeitures and Penalties

Vehicle Code Fines	1,272,307
Other Court Fines	3,443,815
Forfeitures and Penalties	5,816,831
Penalties and Cost on Delinquent Taxes	5,933,628

Total Fines, Forfeitures and Penalties **16,466,581**

Revenue from Use of Money and Property

Interest	6,922,286
Rents and Concessions	90,341
Royalties	—

Total Revenue from the Use of Money and Property **7,012,627**

Aid from Other Governmental Agencies

State

Highway Users Tax	11,513,664
Motor Vehicle In-Lieu Tax	47,695,616
Realignment from the Vehicle License Fee Fund	15,935,429
Public Assistance Administration	30,264,377
Public Assistance Programs	38,822,198
Realignment for Social Services	375,445

Health:

Aid for Mental Health	23,485,283
Realignment for Mental Health	3,590,231
Medically Indigent Adults	—
Alcohol and Drug Abuse	3,038,451
Other Aid for Health	10,916,183
Realignment for Health Services	3,878,462
Homeowners' Property Tax Relief	1,698,151
Open Space Tax Relief	312,534
SB90 Mandated Costs	785,269
Public Safety Fund	46,178,874

Other:

Supplemental Law Enforcement Services Fund (SLESF/COPS)	618,005
Office of Criminal Justice and Planning Programs	2,319,094
Library	768,490
District Attorney Programs	6,975,407
Law Enforcement	3,223,552
Other	22,834,971

Total State **275,229,686**

Federal

Public Assistance Administration	12,384,256
Public Assistance Programs	56,615,900
Health Administration	5,289,057
Workforce Investment Act (WIA)	10,845,057
Community Development Block Grant	4,830,264
Health Grants	552,339

Other:

Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	12,917,739
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	788,407
Other	21,842,247

Total Federal **126,065,266**

Other Aid

Other In-Lieu Taxes	53,818
Other Governmental Agencies	14,782,618

Total Other Aid **14,836,436**

Charges for Current Services

Assessments and Tax Collection Fees	4,466,163
Property Tax Administrative Fees	—
Auditing and Accounting Fees	390,871
Communication Services	—
Election Services	291,883
Legal Services	733,145
Planning and Engineering Services	4,178,766
Agricultural Services	477,735
Civil Process Services	273,513
Court Fees and Costs	16,694,037
Booking Fees	449,258
Estate Fees	91,012
Human Services	1,233,212
Law Enforcement Services	28,629,451
Recording Fees	6,316,259
Road and Street Services	—
Health Fees	968,792
Mental Health Services	11,985,197
California Children Services	8,516
Sanitation Services	766,630
Institutional Care and Services	7,362,792
Library Services	218,080
Park and Recreation Fees	—

Other:

Personnel Services	105,305
Building Maintenance and Grounds	—
Administrative Services	6,051,434
Other	11,307,644

Total Charges for Current Services **102,999,695**

Miscellaneous Revenue

Other Sales	459,926
Tobacco Settlement	9,781,201
Welfare Repayments	652,309
Cancelled Warrants	—
Other	9,377,261

Total Miscellaneous Revenue **20,270,697**

Other Financing Sources

Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	2,898,620

Total Other Financing Sources **2,898,620**

Total General County Revenues Before Transfers **698,028,931**

Transfers In

Total Transfers In from Enterprises	17,527,505
Operating Transfers Between Funds Other Than Governmental and Enterprise	3,887,054

Total General County Revenues and Transfers In **\$ 719,443,490**

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,154,855	Total Roads	18,267,942
Clerk of the Board	342,293	Total Transportation Terminals	—
Administrative Officer	4,494,268	Total Transportation Systems	—
Other	851,083	Total Parking Facilities	—
Total Legislative and Administrative	7,842,499	Total Public Ways and Facilities	18,267,942
Finance		Health	
Auditor-Controller	8,724,718	Total Public Health	40,166,532
Treasurer-Tax Collector	4,326,990	Total Medical Care	17,526,359
Assessor	9,141,169	Total Mental Health	40,260,315
Other	—	Total Drug and Alcohol Abuse Services	12,954,939
Total Finance	22,192,877	Total Health	110,908,145
Counsel		Sanitation	
County Counsel	3,235,164	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,235,164	Public Assistance	
Total Personnel	2,387,407	Welfare	
Total Elections	2,197,850	Administration	40,333,076
Total Communications	—	Aid Programs - Cash (Grants)	52,317,595
Total Property Management	3,723,323	Total Welfare	92,650,671
Plant Acquisition		Social Services	
Jails	26,657,665	Administration and Programs	18,132,797
Courts	—	Other	283,317
Other	2,117,907	Total Social Services	18,416,114
Total Plant Acquisition	28,775,572	General Relief	
Total Promotion	—	Aid to Indigents	385,786
Total Other General	2,846,719	Indigent Burial	—
Total General	73,201,411	Total General Relief	385,786
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,309,539	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,103,082	Workforce Investment Act (WIA)	10,190,888
Other Trial Court	5,820,915	Other	32,190,365
County Clerk	702,859	Total Other Public Assistance	42,381,253
Grand Jury (Including Audit)	256,727	Total Public Assistance	153,833,824
District Attorney-Prosecution	26,994,366	Education	
District Attorney-Family Support	19,087,785	Total School Administration	—
Public Defender	8,729,353	Total Library Services	8,274,739
Court Appointed Counsel	2,962,918	Total Agricultural Education	364,765
Other	—	Total Other Education	—
Total Judicial	79,967,544	Total Education	8,639,504
Total Police Protection	89,808,457	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	68,623,148	Total Cultural Services	—
Juvenile Detention	12,589,228	Total Veteran Memorial Building	—
Probation	12,699,433	Total Small Craft Harbors	—
Total Detention and Correction	93,911,809	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	17,842,957
Protective Inspection		Total Interest on Long-Term Debt	8,489,385
Agricultural Commissioner	2,744,269	Total Interest on Short-Term Notes and Warrants	4,104,686
Building Inspector	2,196,479	Total Debt Service	30,437,028
Other	422,324	Total General County Expenditures Before Transfers	678,872,272
Total Protective Inspection	5,363,072	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,788,222
Local Agency Formation Commission (LAFCO)	156,248	Operating Transfers Between Funds Other Than	—
Recorder	2,775,653	Governmental and Enterprise	2,648,812
Coroner	1,090,423	Total General County Expenditures and Transfers Out	\$ 707,309,306
Emergency Services	—		
Planning and Zoning	3,592,006		
Pound	3,426,758		
Other	3,492,448		
Total Other Protection	14,533,536		
Total Public Protection	283,584,418		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 766,360,263	\$ 182,778,169	\$ 583,582,094

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2007	\$ 154,510,000	\$ 154,510,000	\$ 51,330,000	\$ 103,180,000
Total Pension Obligation Bonds				154,510,000	154,510,000	51,330,000	103,180,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Airports Fuel Fac/Tanks Loan (DOT)	—	—	—	—	—	—	437,689
Airports-LUFT	—	—	—	—	—	—	950,000
Compensated Absences	—	—	—	—	—	—	21,717,494
Enterprise Compensated Absences	—	—	—	—	—	—	3,254,578
Harbor Comm. Fishing Fac. (NOAA)	—	—	—	—	—	—	250,000
Harbor Revetment-Loan (St. of Ca.)	—	—	—	—	—	—	2,492,737
Total Other Long-Term Debt Schedule				—	—	—	29,102,498
County Total Bonds and Other Long-Term Debt				\$ 154,510,000	\$ 154,510,000	\$ 51,330,000	\$ 132,282,498
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 126,811,642			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 202,513,933
Total Deductions from Revenues	114,795,190
Net Patient Revenue	87,718,743
Total Other Operating Revenues	4,156,235
Total Operating Revenue	91,874,978
Total Operating Expenses	104,524,605
Net Operating Income (Loss)	(12,649,627)
Total Non-Operating Revenue	6,007,817
Total Non-Operating Expenses	791,235
Net Non-Operating Income	5,216,582
Net Income Before Extraordinary Items	(7,433,045)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(7,433,045)
Transfers In from the County	25,312,522
Transfers Out to the County	17,526,359
Net Transfers In (Out)	7,786,163
Net Income (Loss)	\$ 353,118
Current Year Capital Outlay (Enterprise Activity)	\$ 964,092

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 35,174
Local Cash Grants	173,468
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	765
Total Revenues	209,407
Purchased Transportation	209,407
Other Expenses	—
Total Expenses	209,407
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 4,009,303
Total Operating Expenses	5,260,294
Net Operating Income (Loss)	(1,250,991)
Total Non-Operating Revenue	1,599,215
Total Non-Operating Expenses	47,911
Income (Loss) Before Operating Transfers	300,313
Transfers In from the County	—
Transfers Out to the County	1,146
Net Transfers In (Out)	(1,146)
Net Income (Loss)	\$ 299,167
Current Year Capital Outlay (Enterprise Activity)	\$ 1,559,675

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Harbor

Total Operating Revenue	\$ 6,073,011
Total Operating Expense	6,031,711
Net Operating Income (Loss)	41,300
Total Non-Operating Revenue	630,136
Total Non-Operating Expenses	190,484
Income (Loss) Before Operating Transfers	480,952
Transfers In from the County	160,700
Transfers Out to the County	—
Net Transfers In (Out)	160,700
Net Income (Loss)	\$ 641,652
Current Year Capital Outlay	\$ 742,071

Other Enterprise Statement of Revenues and Expenses: Health Care

Total Operating Revenue	\$ 13,044,355
Total Operating Expense	13,597,501
Net Operating Income (Loss)	(553,146)
Total Non-Operating Revenue	130,956
Total Non-Operating Expenses	12,618
Income (Loss) Before Operating Transfers	(434,808)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (434,808)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	\$	1,842,727
Total Operating Expense		<u>2,096,247</u>
Net Operating Income (Loss)		<u>(253,520)</u>
Total Non-Operating Revenue		650,321
Total Non-Operating Expenses		<u>4,868,247</u>
Income (Loss) Before Operating Transfers		<u>(4,471,446)</u>
Transfers In from the County		315,000
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>315,000</u>
Net Income (Loss)	\$	<u>(4,156,446)</u>
Current Year Capital Outlay	\$	<u>163,973</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Yolo

Taxes				Federal	
Property Taxes				Public Assistance Administration	21,628,465
County Wide Secured and Unsecured	\$	12,126,057		Public Assistance Programs	13,674,886
Less Than County Wide Funds - Secured and Unsecured		1,603,674		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	2,228,131
Prior Year Secured and Unsecured		2,289,763		Community Development Block Grant	533,405
Total Property Taxes		16,019,494		Health Grants	2,627,185
Other Taxes				Other:	
Sales and Use Taxes		2,090,032		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		887,918		Office of Criminal Justice and Planning Programs	542,974
Property Transfer		866,429		DEA Programs/Drug and Alcohol Programs	782,484
Transient Lodging		84,147		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		174,453		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	155,070
Other		—		Other	1,853,687
Total Other Taxes		4,102,979		Total Federal	44,026,287
Total Taxes		20,122,473		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	61,848
Operations		—		Other Governmental Agencies	1,985,659
Capital Outlay		674,037		Total Other Aid	2,047,507
Total Special Benefit Assessments		674,037		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	1,018,186
Animal Licenses		165,309		Property Tax Administrative Fees	—
Business Licenses		49,325		Auditing and Accounting Fees	153,642
Construction Permits		336,559		Communication Services	—
Road Privileges and Permits		44,266		Election Services	267,539
Zoning Permits		162,028		Legal Services	220,782
Franchises		376,775		Planning and Engineering Services	53,656
Other		1,672,432		Agricultural Services	80,331
Total Licenses Permits and Franchises		2,806,694		Civil Process Services	101,574
Fines, Forfeitures and Penalties				Court Fees and Costs	1,704,861
Vehicle Code Fines		96,095		Booking Fees	403,886
Other Court Fines		2,191,424		Estate Fees	215,219
Forfeitures and Penalties		1,170,988		Human Services	80,927
Penalties and Cost on Delinquent Taxes		611,349		Law Enforcement Services	207,429
Total Fines, Forfeitures and Penalties		4,069,856		Recording Fees	1,158,266
Revenue from Use of Money and Property				Road and Street Services	121,347
Interest		3,299,503		Health Fees	974,226
Rents and Concessions		922,312		Mental Health Services	498,786
Royalties		—		California Children Services	3,338
Total Revenue from the Use of Money and Property		4,221,815		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	586,816
State				Library Services	124,594
Highway Users Tax		3,223,361		Park and Recreation Fees	127,885
Motor Vehicle In-Lieu Tax		11,910,664		Other:	
Realignment from the Vehicle License Fee Fund		5,422,531		Personnel Services	392
Public Assistance Administration		11,901,473		Building Maintenance and Grounds	764,761
Public Assistance Programs		9,844,915		Administrative Services	662,090
Realignment for Social Services		5,040,656		Other	2,686,892
Health:				Total Charges for Current Services	12,217,425
Aid for Mental Health		—		Miscellaneous Revenue	
Realignment for Mental Health		4,225,204		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	2,038,045
Alcohol and Drug Abuse		936,324		Welfare Repayments	805,611
Other Aid for Health		1,154,306		Cancelled Warrants	67,412
Realignment for Health Services		1,439,954		Other	1,150,580
Homeowners' Property Tax Relief		192,541		Total Miscellaneous Revenue	4,061,648
Open Space Tax Relief		1,284,605		Other Financing Sources	
SB90 Mandated Costs		868,813		Sale of Fixed Assets	68,692
Public Safety Fund		11,705,529		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	388,204
Supplemental Law Enforcement Services Fund (SLESF/COPS)		798,701		Total Other Financing Sources	456,896
Office of Criminal Justice and Planning Programs		261,515		Total General County Revenues Before Transfers	173,648,852
Library		224,414		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		78,110		Operating Transfers Between Funds Other Than	—
Other		8,430,598		Governmental and Enterprise	—
Total State		78,944,214		Total General County Revenues and Transfers In	\$ 173,648,852

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 580,595	Total Roads	7,950,371
Clerk of the Board	187,499	Total Transportation Terminals	—
Administrative Officer	776,540	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,544,634	Total Public Ways and Facilities	7,950,371
Finance		Health	
Auditor-Controller	1,361,140	Total Public Health	14,013,730
Treasurer-Tax Collector	607,804	Total Medical Care	—
Assessor	1,790,688	Total Mental Health	—
Other	238,571	Total Drug and Alcohol Abuse Services	3,029,378
Total Finance	3,998,203	Total Health	17,043,108
Counsel		Sanitation	
County Counsel	693,789	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	693,789	Public Assistance	
Total Personnel	2,250,106	Welfare	
Total Elections	1,261,112	Administration	29,178,604
Total Communications	—	Aid Programs - Cash (Grants)	24,726,352
Total Property Management	3,236,340	Total Welfare	53,904,956
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	1,279,243	Total Social Services	—
Total Plant Acquisition	1,279,243	General Relief	
Total Promotion	—	Aid to Indigents	450,845
Total Other General	2,721,563	Indigent Burial	—
Total General	16,984,990	Total General Relief	450,845
Public Protection		Total Care of Court Wards	2,635,491
Judicial		Total Veteran Services	159,958
Trial Court Maintenance of Effort (MOE)	880,798	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	525,544	Workforce Investment Act (WIA)	4,579,397
Other Trial Court	—	Other	120,399
County Clerk	64,102	Total Other Public Assistance	4,699,796
Grand Jury (Including Audit)	26,275	Total Public Assistance	61,851,046
District Attorney-Prosecution	6,956,798	Education	
District Attorney-Family Support	7,223,586	Total School Administration	—
Public Defender	2,709,504	Total Library Services	3,044,596
Court Appointed Counsel	886,554	Total Agricultural Education	234,118
Other	1,987,642	Total Other Education	—
Total Judicial	21,260,803	Total Education	3,278,714
Total Police Protection	5,837,925	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	959,677
Adult Detention	8,029,999	Total Cultural Services	—
Juvenile Detention	1,307,644	Total Veteran Memorial Building	—
Probation	3,218,110	Total Small Craft Harbors	—
Total Detention and Correction	12,555,753	Total Recreation and Cultural	959,677
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	673,134
Protective Inspection		Total Interest on Long-Term Debt	738,121
Agricultural Commissioner	1,161,170	Total Interest on Short-Term Notes and Warrants	509,428
Building Inspector	—	Total Debt Service	1,920,683
Other	—	Total General County Expenditures Before Transfers	155,367,623
Total Protective Inspection	1,161,170	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	6,384,888
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	791,286	Governmental and Enterprise	228,749
Coroner	453,919	Total General County Expenditures and Transfers Out	\$ 161,981,260
Emergency Services	4,860		
Planning and Zoning	1,582,032		
Pound	971,469		
Other	759,817		
Total Other Protection	4,563,383		
Total Public Protection	45,379,034		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 626,784,640	\$ 239,878,540	\$ 386,906,100

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - N Davis Meadows 1915	2000	2000	2028	\$ 1,690,000	\$ 1,665,000	\$ 60,000	\$ 1,605,000
1915 Act - Willowbank	2000	2000	2020	1,010,000	1,010,000	25,000	985,000
Brentwood and Rolling 1915	1986	1986	2002	895,208	263,000	178,000	85,000
Mello-Roos Davis Branch Library	1992	1992	2022	2,710,000	2,480,000	90,000	2,390,000
Total Special Assessment Bonds				6,305,208	5,418,000	353,000	5,065,000
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	905,000
Compensated Absences	—	—	—	—	—	—	—
Pre/Post Closure Landfill	—	—	—	—	—	—	—
Various Capital Leases	—	—	—	—	—	—	73,398
Capital Leases	—	—	—	—	—	—	270,938
Compensated Absences	—	—	—	—	—	—	3,802,147
Pre/Post Closure Liability	—	—	—	—	—	—	21,831,729
Total Other Long-Term Debt Schedule				—	—	—	26,883,212
County Total Bonds and Other Long-Term Debt				\$ 6,305,208	\$ 5,418,000	\$ 353,000	\$ 31,948,212
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 18,713,080					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yolo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 141,637
Total Operating Expenses	94,625
Net Operating Income (Loss)	47,012
Total Non-Operating Revenue	16,952
Total Non-Operating Expenses	9,330
Income (Loss) Before Operating Transfers	54,634
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 54,634
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 7,131,563
Total Operating Expenses	7,906,868
Net Operating Income (Loss)	(775,305)
Total Non-Operating Revenues	1,428,295
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	652,990
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 652,990
Current Year Capital Outlay (Enterprise Activity)	\$ 966,626

Other Enterprise Statement of Revenues and Expenses: Managed Health Care

Total Operating Revenue	\$ 1,199,339
Total Operating Expense	16,990,134
Net Operating Income (Loss)	(15,790,795)
Total Non-Operating Revenue	8,779,988
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(7,010,807)
Transfers In from the County	6,384,888
Transfers Out to the County	—
Net Transfers In (Out)	6,384,888
Net Income (Loss)	\$ (625,919)
Current Year Capital Outlay	\$ 55,568

Comments

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Revenues
County of Yuba

Taxes				Federal	
Property Taxes				Public Assistance Administration	14,062,995
County Wide Secured and Unsecured	\$	5,500,000		Public Assistance Programs	10,159,641
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(23,210)		Community Development Block Grant	—
Total Property Taxes		5,476,790		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		1,858,195		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		666,380		Office of Criminal Justice and Planning Programs	—
Property Transfer		216,537		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		—		District Attorney Programs	3,743,130
Timber Yield		93,634		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		3,332		Other	4,047,998
Total Other Taxes		2,838,078		Total Federal	32,013,764
Total Taxes		8,314,868		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	2,006,829
Capital Outlay		—		Total Other Aid	2,006,829
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	237,670
Animal Licenses		80,245		Property Tax Administrative Fees	161,159
Business Licenses		6,013		Auditing and Accounting Fees	5,817
Construction Permits		450,529		Communication Services	—
Road Privileges and Permits		34,464		Election Services	39,507
Zoning Permits		21,843		Legal Services	166,442
Franchises		752,278		Planning and Engineering Services	276,544
Other		42,136		Agricultural Services	34,586
Total Licenses Permits and Franchises		1,387,508		Civil Process Services	—
Fines, Forfeitures and Penalties				Court Fees and Costs	331,629
Vehicle Code Fines		243,719		Booking Fees	35,148
Other Court Fines		332,553		Estate Fees	445
Forfeitures and Penalties		—		Human Services	21,435
Penalties and Cost on Delinquent Taxes		475,180		Law Enforcement Services	557,838
Total Fines, Forfeitures and Penalties		1,051,452		Recording Fees	128,725
Revenue from Use of Money and Property				Road and Street Services	—
Interest		941,128		Health Fees	2,142,089
Rents and Concessions		51,006		Mental Health Services	—
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		992,134		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	4,044,647
State				Library Services	8,896
Highway Users Tax		1,538,284		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		3,612,795		Other:	
Realignment from the Vehicle License Fee Fund		2,566,838		Personnel Services	151,925
Public Assistance Administration		5,029,477		Building Maintenance and Grounds	—
Public Assistance Programs		7,704,920		Administrative Services	—
Realignment for Social Services		2,416,924		Other	245,333
Health:				Total Charges for Current Services	8,589,835
Aid for Mental Health		—		Miscellaneous Revenue	
Realignment for Mental Health		—		Other Sales	5,193
Medically Indigent Adults		—		Tobacco Settlement	727,671
Alcohol and Drug Abuse		127,678		Welfare Repayments	—
Other Aid for Health		2,141,421		Cancelled Warrants	10,399
Realignment for Health Services		1,413,306		Other	2,518,321
Homeowners' Property Tax Relief		128,682		Total Miscellaneous Revenue	3,261,584
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		60,142		Sale of Fixed Assets	31,643
Public Safety Fund		1,620,539		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		123,041		Total Other Financing Sources	31,643
Office of Criminal Justice and Planning Programs		98,953		Total General County Revenues Before Transfers	92,039,741
Library		294,782		Transfers In	
District Attorney Programs		253,962		Total Transfers In from Enterprises	—
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	445,169
Other		5,258,380		Total General County Revenues and Transfers In	\$ 92,484,910
Total State		34,390,124			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 257,289	Total Roads	4,091,094
Clerk of the Board	115,239	Total Transportation Terminals	—
Administrative Officer	20,636	Total Transportation Systems	—
Other	2,068,409	Total Parking Facilities	—
Total Legislative and Administrative	2,461,573	Total Public Ways and Facilities	4,091,094
Finance		Health	
Auditor-Controller	38,458	Total Public Health	6,530,188
Treasurer-Tax Collector	136,791	Total Medical Care	—
Assessor	929,582	Total Mental Health	—
Other	—	Total Drug and Alcohol Abuse Services	—
Total Finance	1,104,831	Total Health	6,530,188
Counsel		Sanitation	
County Counsel	98,643	Total Refuse Collection and Disposal	3,764
Other	—	Total Sanitation	3,764
Total Counsel	98,643	Public Assistance	
Total Personnel	236,478	Welfare	
Total Elections	255,099	Administration	10,523,057
Total Communications	—	Aid Programs - Cash (Grants)	21,738,045
Total Property Management	434,507	Total Welfare	32,261,102
Plant Acquisition		Social Services	
Jails	3,301,005	Administration and Programs	7,253,185
Courts	83,772	Other	2,871,429
Other	354,303	Total Social Services	10,124,614
Total Plant Acquisition	3,739,080	General Relief	
Total Promotion	283,124	Aid to Indigents	7,195
Total Other General	—	Indigent Burial	—
Total General	8,613,335	Total General Relief	7,195
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	152,204
Trial Court Maintenance of Effort (MOE)	289,325	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	679,412
County Clerk	—	Total Other Public Assistance	679,412
Grand Jury (Including Audit)	31,339	Total Public Assistance	43,224,527
District Attorney-Prosecution	1,151,225	Education	
District Attorney-Family Support	3,997,779	Total School Administration	—
Public Defender	651,396	Total Library Services	759,860
Court Appointed Counsel	143,980	Total Agricultural Education	54,005
Other	14,540	Total Other Education	—
Total Judicial	6,279,584	Total Education	813,865
Total Police Protection	6,252,735	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	5,006,712	Total Cultural Services	—
Juvenile Detention	2,099,439	Total Veteran Memorial Building	—
Probation	3,518,478	Total Small Craft Harbors	—
Total Detention and Correction	10,624,629	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	459,830	Total Retirement of Long-Term Debt	200,000
Protective Inspection		Total Interest on Long-Term Debt	95,818
Agricultural Commissioner	1,033,072	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	460,142	Total Debt Service	295,818
Other	—	Total General County Expenditures Before Transfers	89,792,978
Total Protective Inspection	1,493,214	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	3,572	Operating Transfers Between Funds Other Than	884,671
Recorder	—	Governmental and Enterprise	884,671
Coroner	—	Total General County Expenditures and Transfers Out \$	90,677,649
Emergency Services	102,384		
Planning and Zoning	459,944		
Pound	368,079		
Other	176,416		
Total Other Protection	1,110,395		
Total Public Protection	26,220,387		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 32,889,682	\$ 13,136,280	\$ 19,753,402

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Certificates of Participation							
Ref. Jail Remodel - COP	1998	1999	2011	\$ 2,960,000	\$ —	\$ —	\$ —
Total Certificates of Participation				2,960,000	—	—	—
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	—
Compensated Absences - Airport	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	2,806,771
Compensated Absences - Airport	—	—	—	—	—	—	39,445
County Water Agency Loan	—	—	—	—	—	—	39,018
DOT Aero Loan	—	—	—	—	—	—	390,470
Yuba County Loan	—	—	—	—	—	—	89,087
Total Other Long-Term Debt Schedule				—	—	—	3,364,791
County Total Bonds and Other Long-Term Debt				\$ 2,960,000	\$ —	\$ —	\$ 3,364,791

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 2,758,430
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yuba

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 294,711
Total Operating Expenses	454,747
Net Operating Income (Loss)	(160,036)
Total Non-Operating Revenue	10,035
Total Non-Operating Expenses	53,862
Income (Loss) Before Operating Transfers	(203,863)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (203,863)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Ref. Jail Remodel - COP has been reclassified to a Long-Term Lease Obligation because it is a lease agreement between the County of Yuba and the Yuba County Public Finance Corporation. The Yuba County Public Finance Corporation reports the issuance of the Certificates of Participation, while the County of Yuba reports the long-term capital lease. The Lease Obligation Balance Due of \$2,758,000 includes total future principal and interest.
Reference: Statement of Long-Term Debt.
2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$884,671 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2001-02

Statement of County Revenues

Statewide Totals

Taxes					
Property Taxes					
County Wide Secured and Unsecured	\$	4,150,435,087			
Less Than County Wide Funds - Secured and Unsecured		294,534,322			
Voter Approved Indebtedness		80,850,560			
Prior Year Secured and Unsecured		62,107,206			
Total Property Taxes		4,587,927,175			
Other Taxes					
Sales and Use Taxes		477,912,147			
Transportation Tax (Non-Transit)		119,311,907			
Property Transfer		197,738,970			
Transient Lodging		97,788,140			
Timber Yield		4,939,954			
Aircraft		19,110,266			
Construction Development Taxes		2,167,159			
Utility Users Tax		80,446,390			
Other		183,061,554			
Total Other Taxes		1,182,476,487			
Total Taxes		5,770,403,662			
Special Benefit Assessments					
Operations		18,386,121			
Capital Outlay		1,326,519			
Total Special Benefit Assessments		19,712,640			
Licenses, Permits and Franchises					
Animal Licenses		20,606,748			
Business Licenses		38,199,846			
Construction Permits		132,488,857			
Road Privileges and Permits		12,750,563			
Zoning Permits		16,545,253			
Franchises		120,789,483			
Other		60,894,204			
Total Licenses Permits and Franchises		402,274,954			
Fines, Forfeitures and Penalties					
Vehicle Code Fines		88,852,618			
Other Court Fines		358,265,880			
Forfeitures and Penalties		118,425,682			
Penalties and Cost on Delinquent Taxes		262,337,221			
Total Fines, Forfeitures and Penalties		827,881,401			
Revenue from Use of Money and Property					
Interest		553,031,766			
Rents and Concessions		148,085,440			
Royalties		5,361,021			
Total Revenue from the Use of Money and Property		706,478,227			
Aid from Other Governmental Agencies					
State					
Highway Users Tax		548,385,136			
Motor Vehicle In-Lieu Tax		2,242,548,331			
Realignment From the Vehicle License Fee Fund		1,215,021,630			
Public Assistance Administration		2,211,548,206			
Public Assistance Programs		1,888,317,126			
Realignment for Social Services		963,594,638			
Health:					
Aid for Mental Health		619,717,678			
Realignment for Mental Health		865,755,230			
Medically Indigent Adults		12,194,353			
Alcohol and Drug Abuse		154,767,115			
Other Aid for Health		426,237,127			
Realignment for Health Services		401,460,977			
Homeowners' Property Tax Relief		70,853,792			
Open Space Tax Relief		36,490,460			
SB90 Mandated Costs		140,824,215			
Public Safety Fund		2,021,597,894			
Other:					
Citizens Option for Public Safety (COPS)		65,781,171			
Office of Criminal Justice and Planning Programs		37,768,246			
Library		24,599,136			
District Attorney Programs		147,042,178			
Law Enforcement		74,335,832			
Other		1,278,695,257			
Total State		15,447,535,728			
Federal					
Public Assistance Administration		3,178,198,229			
Public Assistance Programs		3,382,961,234			
Health Administration		435,198,610			
Job Training Partnership Act (JTPA)		243,760,702			
Community Development Block Grant		127,524,013			
Health Grants		380,066,849			
Other:					
Citizens Option for Public Safety (COPS)		8,470,905			
Office of Criminal Justice and Planning Programs		18,604,902			
DEA Programs/Drug and Alcohol Programs		36,328,577			
District Attorney Programs		119,314,142			
Aging Programs		32,978,939			
Senior Citizens Programs		38,994,467			
Road Projects		58,672,979			
Law Enforcement		81,512,162			
Other		510,071,073			
Total Federal		8,652,657,783			
Other Aid					
Other In-Lieu Taxes		1,401,777			
Other Governmental Agencies		481,396,748			
Total Other Aid		482,798,525			
Charges for Current Services					
Assessments and Tax Collection Fees		110,902,689			
Property Tax Administrative Fees		101,179,933			
Auditing and Accounting Fees		49,648,112			
Communication Services		19,000,174			
Election Services		32,569,802			
Legal Services		56,304,115			
Planning and Engineering Services		144,523,323			
Agricultural Services		17,034,548			
Civil Process Services		21,279,224			
Court Fees and Costs		285,546,871			
Booking Fees		39,020,231			
Estate Fees		14,154,702			
Human Services		16,288,479			
Law Enforcement Services		833,408,607			
Recording Fees		206,311,230			
Road and Street Services		90,736,703			
Health Fees		344,150,902			
Mental Health Services		266,075,842			
California Children Services		54,825,477			
Sanitation Services		45,292,958			
Institutional Care and Services		463,676,104			
Library Services		16,288,194			
Park and Recreation Fees		61,742,623			
Other:					
Personnel Services		42,796,581			
Building Maintenance and Grounds		20,789,449			
Administrative Services		30,298,541			
Other		866,572,358			
Total Charges for Current Services		4,250,417,772			
Miscellaneous Revenue					
Other Sales		23,233,909			
Tobacco Tax Settlement		1,004,646,731			
Welfare Repayments		31,378,865			
Cancelled Warrants		6,967,605			
Other		641,659,976			
Total Miscellaneous Revenue		1,707,887,086			
Other Financing Sources					
Sale of Fixed Assets		30,024,404			
Proceeds from the Sale of Bonds		245,693,794			
Other Long-Term Debt Proceeds		150,540,808			
Total Other Financing Sources		426,259,006			
Total General County Revenues Before Transfers		38,694,306,784			
Transfers In					
Total Transfers In from Enterprises		634,550,954			
Operating Transfers Between Funds Other Than Governmental and Enterprise		43,606,587			
Total General County Revenues and Transfers In	\$	39,372,464,325			

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 86,126,289	Total Roads	1,398,769,691
Clerk of the Board	41,112,363	Total Transportation Terminals	1,917,826
Administrative Officer	145,017,870	Total Transportation Systems	22,896,483
Other	18,914,679	Total Parking Facilities	14,116,717
Total Legislative and Administrative	291,171,201	Total Public Ways and Facilities	1,437,700,717
Finance		Health	
Auditor-Controller	198,709,611	Total Public Health	2,059,603,167
Treasurer-Tax Collector	151,511,707	Total Medical Care	1,375,656,227
Assessor	373,236,968	Total Mental Health	2,732,329,544
Other	362,692,982	Total Drug and Alcohol Abuse Services	511,301,226
Total Finance	1,086,151,268	Total Health	6,678,890,164
Counsel		Sanitation	
County Counsel	120,535,558	Total Refuse Collection and Disposal	13,025,493
Other	1,491,783	Total Sanitation	13,025,493
Total Counsel	122,027,341	Public Assistance	
Total Personnel	139,514,005	Welfare	
Total Elections	124,935,679	Administration	3,895,979,614
Total Communications	151,119,532	Aid Programs - Cash (Grants)	4,713,363,897
Total Property Management	444,316,758	Total Welfare	8,609,343,511
Plant Acquisition		Social Services	
Jails	87,511,015	Administration and Programs	2,314,742,086
Courts	52,496,279	Other	118,038,454
Other	505,910,750	Total Social Services	2,432,780,540
Total Plant Acquisition	645,918,044	General Relief	
Total Promotion	49,094,845	Aid to Indigents	257,494,672
Total Other General	501,682,174	Indigent Burial	375,498
Total General	3,555,930,847	Total General Relief	257,870,170
Public Protection		Total Care of Court Wards	66,826,189
Judicial		Total Veteran Services	11,846,406
Trial Court Maintenance of Effort (MOE)	710,844,317	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	33,661,208	Job Training Partnership Act (JTPA)	300,680,188
Other Trial Court	472,482,308	Other	634,583,741
County Clerk	7,349,757	Total Other Public Assistance	935,263,929
Grand Jury (Including Audit)	5,968,264	Total Public Assistance	12,313,930,745
District Attorney-Prosecution	854,050,542	Education	
District Attorney-Family Support	752,440,580	Total School Administration	2,526,127
Public Defender	484,365,708	Total Library Services	329,603,954
Court Appointed Counsel	43,560,261	Total Agricultural Education	11,088,267
Other	57,878,425	Total Other Education	1,483,332
Total Judicial	3,422,601,370	Total Education	344,701,680
Total Police Protection	2,939,664,064	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	264,496,219
Adult Detention	1,713,066,137	Total Cultural Services	55,108,586
Juvenile Detention	621,332,539	Total Veteran Memorial Building	6,420,831
Probation	871,531,391	Total Small Craft Harbors	15,594,862
Total Detention and Correction	3,205,930,067	Total Recreation and Cultural	341,620,498
Total Fire Protection	247,756,128	Debt Service	
Total Flood Control - Soil and Water Conservation	17,793,661	Total Retirement of Long-Term Debt	760,966,169
Protective Inspection		Total Interest on Long-Term Debt	480,859,136
Agricultural Commissioner	118,731,776	Total Interest on Short-Term Notes and Warrants	81,564,159
Building Inspector	133,039,155	Total Debt Service	1,323,389,464
Other	9,150,621	Total General County Expenditures Before Transfers	36,811,978,991
Total Protective Inspection	260,921,552	Transfers Out	
Other Protection		Total Transfers Out to Enterprise	909,582,796
Local Agency Formation Commission (LAFCO)	8,409,598	Operating Transfers Between Funds Other Than	
Recorder	112,407,776	Governmental and Enterprise	65,464,462
Coroner	64,585,014	Total General County Expenditures and Transfers Out	\$ 37,787,026,249
Emergency Services	23,524,747		
Planning and Zoning	234,441,926		
Pound	72,655,695		
Other	192,097,785		
Total Other Protection	708,122,541		
Total Public Protection	10,802,789,383		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 35,739,557,053	\$ 9,600,797,649	\$ 26,138,759,404

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Long-Term Debt	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Total Pension Obligation Bonds	\$ 10,732,583,512	\$ 7,063,903,625	\$ 2,299,806,462	\$ 4,764,097,163
Total Revenue Bonds	942,856,163	897,621,163	185,413,226	712,207,937
Total Special Assessment Bonds	613,649,481	465,240,719	167,337,118	297,903,601
Total Certificates of Participation	76,920,000	15,430,000	15,430,000	—
Total General Obligation Bonds	104,897,124	103,934,418	62,449,076	41,485,342
Total Improvement Districts Bonds	18,295,156	17,709,587	17,195,242	514,345
Total Federal Construction Loans	2,730,850	—	356,850	2,374,000
Total State Construction Loans	16,575,096	—	4,271,663	13,024,498
Total Other Long-Term Debt Schedule	—	—	—	2,740,441,397
County Total Bonds and Other Long-Term Debt	\$ 12,508,507,382	\$ 8,563,839,512	\$ 2,752,259,637	\$ 8,572,048,283
Total Future Principal and Interest Balance Due				
Total Lease Obligations	\$ 12,538,936,712			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

* Informational Note: Pension Obligation Bonds, Principal Authorized is overstated by \$2,754,123,550 due to adjustments in the current year to properly reflect enterprise amounts.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Patient Revenues

Gross Patient Revenue	\$ 8,542,274,103
Total Deductions from Revenues	4,799,829,758
Net Patient Revenue	3,742,444,345
Total Other Operating Revenues	423,148,007
Total Operating Revenue	4,165,592,352
Total Operating Expenses	4,505,367,360
Net Operating Income (Loss)	(339,775,008)
Total Non-Operating Revenue	349,538,426
Total Non-Operating Expenses	219,169,924
Net Non-Operating Income	130,368,502
Net Income Before Extraordinary Items	(209,406,506)
Extraordinary Items	2,245,083
Income (Loss) Before Operating Transfers	(207,161,423)
Transfers In from the County	894,596,349
Transfers Out to the County	610,775,899
Net Transfers In (Out)	283,820,450
Net Income (Loss)	\$ 76,659,027
Current Year Capital Outlay	\$ 32,660,672

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$ 12,052,499
Local Cash Grants	60,710,665
State Cash Grants	4,022,030
Federal Cash Grants	6,616,410
Other Revenues	4,206,577
Total Revenues	87,608,181
Purchased Transportation	51,755,938
Other Expenses	28,039,953
Total Expenses	79,795,891
Net Transit Income (Loss)	\$ 7,812,290
Gain or Loss on Disposal of Fixed Assets	(65,968)
Total Operator Net Income (Loss)	\$ 7,746,322
Capital Additions to Equity	
Total Local Capital Grants	1,765,074
Total State Capital Grants	1,082,345
Total Federal Capital Grants	366,876
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 3,214,295

Table 6. Counties Annual Report — Fiscal Year 2001-02
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Airport Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 188,935,226
Total Operating Expenses	180,181,947
Net Operating Income (Loss)	8,753,279
Total Non-Operating Revenue	68,155,533
Total Non-Operating Expenses	34,508,536
Income (loss) Before Operating Transfers	42,400,276
Transfers In from the County	2,138,301
Transfers Out to the County	8,074,066
Net Transfers In (Out)	(5,935,765)
Net Income (Loss)	\$ 36,464,511
Current Year Capital Outlay (Enterprise Activity)	\$ 36,909,554

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 378,346,391
Total Operating Expenses	330,543,876
Net Operating Income (Loss)	47,802,515
Total Non-Operating Revenues	69,316,119
Total Non-Operating Expenses	55,539,931
Income (Loss) Before Operating Transfers	61,578,703
Transfers In from the County	1,591,320
Transfers Out to the County	14,414,227
Net Transfers In (Out)	(12,822,907)
Net Income (Loss)	\$ 48,755,796
Current Year Capital Outlay (Enterprise Activity)	\$ 60,715,730

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 69,244,910
Total Operating Expense	98,295,371
Net Operating Income (Loss)	(29,050,461)
Total Non-Operating Revenue	23,641,372
Total Non-Operating Expenses	8,162,396
Income (Loss) Before Operating Transfers	(13,571,485)
Transfers In from the County	11,256,826
Transfers Out to the County	1,286,762
Net Transfers In (Out)	9,970,064
Net Income (Loss)	\$ (3,601,421)
Current Year Capital Outlay	\$ 1,598,408

Supplemental Information

**Appendix A: Revenue Sources and Expenditure
Functions of the City and County of
San Francisco**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2002**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2002

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 543,132,846
Voter Approved Indebtedness Property Tax	109,557,183
Prior Year Secured and Unsecured	19,503,400
Total Property Taxes	\$ 672,193,429
Other Taxes	
Sales and Use Taxes	\$ 111,292,561
Transportation Tax (Non-Transit)	28,717,793
Transportation Tax (Transit)	87,018,946
Property Transfer	47,265,599
Transient Lodging Tax	119,657,550
Construction Development Taxes	—
Utility Users Tax	70,779,383
Employers Payroll Tax	261,923,451
Other	8,803,502
Total Other Taxes	\$ 735,458,785
Total Taxes	\$ 1,407,652,214
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 113,414
Business Licenses	12,924,471
Construction Permits	28,497,090
Street and Curb Permits	72,850
Franchises	12,213,286
Other	8,712,467
Total Licenses, Permits, and Franchises	\$ 62,533,578
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 5,380,603
Other Court Fines	448,632
Forfeitures and Penalties	4,845,211
Penalties and Cost on Delinquent Taxes	8,400,072
Total Fines, Forfeitures, and Penalties	\$ 19,074,518
Revenue From Use of Money and Property	
Interest	\$ 114,458,971
Rents and Concessions	39,697,276
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 154,156,247
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 22,557,810
Motor Vehicle In-Lieu tax	102,751,257
Public Assistance Administration	45,111,756
Public Assistance Programs	58,407,374
Health	
Aid for Mental Health	11,058,340
Alcohol and Drug Abuse	21,526,083
Other Aid for Health	1,344,287

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2002

Revenues	Amount
Other	
Homeowners Property Tax Relief	5,405,068
SB 90 Mandated Costs	7,552,546
Public Safety	103,936,920
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	323,348,794
Total State	\$ 703,000,235
Federal	
Public Assistance Administration	\$ 28,227,508
Public Assistance Programs	144,894,203
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Other	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	343,707,833
Total Federal	\$ 516,829,544
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	72,323,113
Total Other Aid	\$ 72,323,113
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	21,071,817
Special Police Department Services	23,203,631
Special Fire Department Services	4,452,387
Planning and Engineering Services	19,482,606
Court Fees and Costs	11,346,037
Law Enforcement Services	—
Recording Fees	3,744,208
Road and Street Services	4,881,465
Health Fees	24,232,105
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	5,067,238
Library Services	513,850
Park and Recreation Fees	10,572,249
Sewer Service Charges and Connection Fees	134,594,838
Parking Facilities	71,867,773
Golf Course Fees	4,044,184

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2002

Revenues	Amount
Water Service Charges and Connection Fees	147,215,817
Electric Revenues	125,776,401
Airport Revenues	465,176,043
Housing Revenues	6,170,488
Ports and Harbor Revenues	50,493,373
Hospital Revenues	440,735,533
Transit Revenues	118,052,315
Stadium Revenues	4,928,127
Quasi-External Transactions	88,882,487
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	22,107,698
Total Charges for Current Services	\$ 1,808,612,670
Miscellaneous Revenue	
Welfare Repayments	\$ 188,676
Cancelled Warrants	818,607
Other	90,713,609
Total Miscellaneous Revenue	\$ 91,720,892
Other Financing Sources	
Sale of Fixed Assets	\$ 5,410,540
Proceeds From the Sale of Bonds	17,665,000
Other Long -Term Debt Proceeds	235,424,695
Total Other Financing Sources	\$ 258,500,235
Total Revenues	\$ 5,094,403,246

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2002

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 9,839,121
Management and Support	397,378,848
Total Legislative and Administrative	\$ 407,217,969
Finance	
Auditor Controller	\$ 19,820,745
Treasurer and Tax Collector	16,482,022
Assessor	11,763,438
Total Finance	\$ 48,066,205
Counsel	
County Counsel	\$ 14,982,195
Total Counsel	\$ 14,982,195
Total Personnel	\$ —
Total Elections	\$ 13,673,062
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 5,047,638
Courts	23,431
Public Transit	256,628,275
Airports	245,819,311
Other	412,129,515
Total Plant Acquisition	\$ 919,648,170
Total Promotion	\$ 722,937
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 38,070,314
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	26,546,361
District Attorney Family Support	21,687,540
Public Defender	13,325,281
Court Appointed Counsel	—
Total Judicial	\$ 99,629,496
Total Police Protection	\$ 259,208,567
Detention and Correction	
Adult Detention	\$ 96,573,978
Juvenile Detention	31,222,227
Probation	9,240,201
Total Detention and Correction	\$ 137,036,406
Total Fire Protection	\$ 192,397,048
Community Development	
Planning	\$ 36,189,013
Construction and Engineering Regulation	41,402,505
Housing	64,889,755
Other	27,846,662
Total Community Development	\$ 170,327,935

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2002

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	4,032,781
Emergency Services	—
Planning and Zoning	—
Pound	3,044,014
Street Lighting	3,229,165
Other	31,171,823
Total Other Protection	\$ 41,477,783
Total Public Protection	\$ 900,077,235
Public Ways and Facilities	
Roads	\$ 52,397,003
Airports	268,675,640
Transportation	473,487,412
Ports and Harbors	49,871,262
Parking Facilities	72,675,118
Other	1,280,125
Total Public Ways and Facilities	\$ 918,386,560
Health	
Hospitals and Sanitariums	\$ 545,381,529
Public Health	236,069,055
Medical Care	—
Mental Health	142,066,055
Drug and Alcohol Abuse Services	—
Other	107,013,215
Total Health	\$ 1,030,529,854
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	91,780,624
Total Sanitation	\$ 91,780,624
Public Assistance	
Welfare	
Administration	\$ 131,917,504
Aid Programs - Cash (Grants)	307,807,508
Total Welfare	\$ 439,725,012
Social Services	
Administration and Programs	\$ 8,035,172
Other	—
Total Social Services	\$ 8,035,172
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 615,377
Other	—
Total Other Public Assistance	\$ 615,377
Total Public Assistance	\$ 448,375,561

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2002

Expenditures	Amount
Education	
Library Services	\$ 50,919,140
Total Education	\$ 50,919,140
Recreation and Cultural Services	
Recreation Facilities	\$ 78,905,989
Cultural Services	11,903,094
Sports Arena and Stadiums	2,951,145
Community Centers and Auditoriums	52,615,594
Small Craft Harbors	1,426,548
Other	36,908,752
Total Recreation and Cultural Services	\$ 184,711,122
Public Utilities	
Water	\$ 123,423,945
Electric	104,139,132
Other	2,465,614
Total Public Utilities	\$ 230,028,691
Total Other	\$ —
Debt Service	
Principal Payments on Long-Term Debt	\$ 405,646,846
Interest Payments on Long-Term Debt	336,115,066
Lease Payments and Other Payments on Long-Term Debt	11,051,738
Total Debt Service	\$ 752,813,650
Total Expenditures	\$ 6,011,932,975
Appropriations Limit	\$ 1,751,554,849
Total Annual Appropriations Subject to the Limit	1,544,346,831
Total Annual Appropriations Under/Over Appropriations Limit	\$ 207,208,018

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2002 (First Rate Applies to All Cities Except Where Indicated)

Not all revenue from locally imposed sales taxes accrues to the city of sale situs (i.e., where the sale occurred). Counties, through contractual agreements with the cities, can receive a portion of the 1% sales tax revenue collected within the cities. These agreements vary and are subject to periodic adjustments. The percentages listed below were formalized by local ordinances of cities and counties and by contract with the California State Board of Equalization acting as the collection agent. Where “None” is indicated, there is no agreement between the cities and the county except as noted by city and percentage of the agreement. In addition, several counties have supplemental agreements with their cities in which a percentage of collections is returned to the city of sale situs. The amount of contractual revenues is not presented below.

County/City	%	County/City	%
Alameda	5 %	Mono	None
Dublin, Livermore, and San Leandro	None	Monterey	None
Alpine	*	Napa	None
Amador	None	Nevada	None
Butte	None	Orange	None
Chico	5	Placer	None
Calaveras	—	Plumas	—
Angels Camp	13	Portola	5
Colusa	None	Riverside	None
Contra Costa	2.5	Sacramento	None
Oakley	None	San Benito	None
Del Norte	None	San Bernardino	None
El Dorado	None	San Diego	None
Fresno	None	San Francisco	**
Fresno City	5.35	San Joaquin	None
Clovis, Kerman, Kingsburg, Sanger, and Selma	5	San Luis Obispo	None
Coalinga, Fowler, and Reedley	4.5	San Mateo	5
Firebaugh	4	Santa Barbara	None
San Joaquin	3	Goleta	50
Mendota	1.5	Santa Clara	None
Glenn	None	Santa Cruz	None
Humboldt	None	Shasta	None
Imperial	None	Sierra	—
Inyo	None	Loyalton	5
Kern	None	Siskiyou	None
Kings	2	Solano	None
Hanford	5	Sonoma	2.5
Lake	None	Windsor	None
Lassen	5	Stanislaus	None
Los Angeles	None	Ceres, Modesto, Oakdale, and Turlock	5
Madera	None	Sutter	None
Madera City	6	Tehama	10
Marin	None	Tehama City	None
Mariposa	*	Trinity	*
Mendocino	None	Tulare	5
Merced	None	Tuolumne	13
Los Banos	5	Ventura	3.3
Merced City	7.5	Ojai	None
Modoc	None	Yolo	None
		Yuba	None

* The county has no incorporated cities.

** The city and county are consolidated.

— The county has no other cities.

Appendix C Definitions

Activity — A specific and distinguishable service performed by a government to accomplish a function for which the government is responsible.

Aircraft — An ad valorem property tax that varies by tax rate area within the county on the assessment of non-commercial aircraft. The revenue reported from the aircraft tax represents the county portion after application of a formula. This formula provides that, if the situs (i.e., source) of the assessment is within a city, the proceeds of the tax are divided among the city, the school district, and the county. If the situs is in an unincorporated area, the proceeds are shared equally by the school district and the county.

Budget Units — The classification of expenditures into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Except as otherwise provided by law, such units may be devised at the discretion of the county board of supervisors.

Charges for Current Services — A revenue source that includes assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, agricultural services, civil process services, court fees and costs, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, California Children's Services, sanitation services, institutional care and services, library services, and park and recreation fees.

Current Expense — The total of expenditures for salaries and employee benefits, services and supplies, and other charges. Note: Road construction is classified as a current expense.

Debt Service — An expenditure function that includes retirement of long-term debt, interest on long-term debt, and interest on notes and warrants.

Enterprise — A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise activities are accounted for in a manner similar to a private business where service fees are the enterprise's primary support, such as golf courses, harbors, parks, parking, sanitation, and water services.

Enterprise/Activity — A combination of both enterprise and/or non-enterprise activities. Airports, hospital, and refuse activities may be reported in this publication as an enterprise or non-enterprise (governmental) fund type.

Education — An expenditure function that includes school administration, library services, and agricultural education activities.

Fines, Forfeitures, and Penalties — A revenue source that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and interest on delinquent property taxes.

Appendix C (continued)

Fixed Assets — Tangible assets of significant value having a utility that extends beyond the current year.

Function — A group of activities aimed at accomplishing a certain purpose or end.

General — An expenditure function that includes legislative and administrative, finance, counsel, personnel, election, communication, property management, plant acquisition, and promotion activities.

Health and Sanitation — An expenditure function that includes public health, medical care, mental health, drug and alcohol abuse services, and sanitation costs.

Intergovernmental Revenues — A revenue source that includes the state highway users' tax, the motor vehicle in-lieu tax, the trailer coach in-lieu tax, public assistance administration, public assistance programs, health programs, aid for mental health, aid for agriculture, aid for construction, aid for corrections, aid for county fairs, aid for disaster, homeowners' property tax relief, open space tax relief, mandated costs, federal public assistance administration, public assistance programs, health administration, aid for construction, aid for disaster, forest reserve revenue, aid from other governmental agencies, and other in-lieu taxes.

Licenses, Permits, and Franchises — A revenue source that includes licenses, permits, and franchises.

Miscellaneous Revenue — A revenue source that includes sale of fixed assets and miscellaneous revenue items.

Non-Enterprise — A service type activity accounted for as a governmental fund type where services provided are supported by service fees and governmental funding.

Other Financing Sources — A revenue source that includes bond sale proceeds and other long-term debt proceeds.

Property Transfer Tax — A tax on the sale of real property; the rate is \$1.10 per \$1,000 of sales value. If the situs of the sale is in an unincorporated area or within a city that has not enacted such a tax, all of the tax accrues to the county. If the situs is within a city that has also enacted the tax, the proceeds are shared equally by the city and the county.

Public Assistance — An expenditure function that includes welfare, social services, general relief, care of court wards, and veterans' services.

Public Protection — An expenditure function that includes judicial services, police protection, detention and correction, fire protection, flood control, soil and water conservation, and protective inspection.

Appendix C (continued)

Public Ways and Facilities — An expenditure function that includes roads, transportation terminals, transportation systems, and parking facilities.

Recreation and Cultural Services — An expenditure function that includes recreation facilities, cultural services, veterans memorial buildings, and small craft harbors.

Special Benefit Assessments — A revenue source that includes special benefit assessments for operations and capital outlay.

Secured Roll; Secured Taxes — The listing of property that, in the opinion of the assessor, has sufficient value to guarantee payment of taxes levied thereon. “Secured taxes” are those which, if unpaid, can be satisfied by sale of realty against which they are levied.

Supplemental Taxes (Countywide Secured and Unsecured and Voter Approved Indebtedness) — An adjustment in valuation that reflects an increase in a property's taxable value as a result of a change of ownership or completion of new construction.

Taxes — A revenue source that includes: the current year's secured, unsecured, and supplemental property taxes; the prior year's secured, unsecured, and supplemental property taxes; voter-approved indebtedness; special district augmentation fund; and sales and use, transportation, aircraft, transient lodging, property transfer, utility users, and timber yield taxes.

Timber Yield Tax — A tax replacing the property tax on standing timber. The tax is on harvested timber only and is assessed by the State Board of Equalization. Proceeds are distributed to the counties according to the timber's location and value.

Transient Lodging (Room Occupancy) Tax — A tax that counties may levy in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

Use of Money and Property — A revenue source that includes interest, rents, and royalties.

Unsecured Taxes — Charges levied from assessment liens against property, where such charges cannot be satisfied by tax default of the property but only by some action against the person responsible for payment; taxes levied against property that is not deemed secured.

Utility Users Tax — A tax that counties may levy on public utilities in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

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Reports published by the California State Controller's Office on local government financial transactions are available from the offices listed below. These reports are also available at www.sco.ca.gov.

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Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

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Supplemental Law Enforcement Services Fund Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

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